

DeKalb County 2025 Millage Rates

Public Hearing
Tuesday, July 8, 2025



DeKalb County
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- 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 normal application deadline for homestead exemptions is April 1, but recent legislation allows taxpayers to apply for homestead exemptions from May 30 – July 14, 2025.

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 2025 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



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2024 DEKALB COUNTY REAL ESTATE TAX STATEMENT

IRVIN J. JOHNSON TAX COMMISSIONER

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



6G22

OWNER	SAMPLE TAXPAYER	APPRAISAL VALUES AND EXEMPTION INFORMATION			
CO-OWNER		TOTAL APPRAISAL	292,900	EXEMPTION CODE	H1F
PARCEL ID / PIN	XX XXX XX XXX / XXXXXXXX	40% ASSESSMENT	117,160	BASE ASSESSMENT FRZ	111,600
PROPERTY ADDRESS	123 DEKALB WAY	APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	5,560
TAX DISTRICT	04 UNINCORPORATED				

The 2024 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 28.12% of your tax statement									
Board of Education School Taxes are levied by the Board of Education and represent 61.08% of your tax statement									
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 10.80% 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	117,160	.0094960		1,112.55	52.80	94.96	964.79		0.00
HOSPITALS	117,160	.0005060		59.28	2.81	5.06	51.41		0.00
COUNTY BONDS	117,160	.0000000		0.00	0.00	0.00	0.00		0.00
UNIC BONDS	117,160	.0004650		54.48	2.58	0.00	0.00		51.90
UNIC TAXDIST	117,160	.0010340		121.14	5.74	10.34	0.00		105.06
FIRE	117,160	.0028650		335.66	15.93	28.65	0.00		291.08
POLICE SERVC	117,160	.0064440		754.98	35.84	64.44	0.00		654.70
COUNTY SUBTOTAL									1,102.74
SCHOOL OPNS	117,160	.0228800		2,680.62	0.00	286.00	0.00		2,394.62
SCHOOL SUBTOTAL									2,394.62
STATE TAXES	117,160	.0000000		0.00	0.00	0.00	0.00		0.00
DEKALB SANI	1 UNIT(S)	315		315.00	0.00	0.00	0.00		315.00
STORM WATER	1 UNIT(S)	108		108.00	0.00	0.00	0.00		108.00
STREET LIGHT	1 UNIT(S)	.4		0.40	0.00	0.00	0.00		0.40
OTHER SUBTOTAL									423.40
2024 PROPERTY TAXES		TOTAL MILLAGE		GROSS TAX AMOUNT -	FROZEN EXEMPTION -	CONST-HMST EXEMPTION -	EHOST CREDIT	=	NET TAX DUE
		0.043690		5,542.11	115.70	489.45	1,016.20		3,920.76

Appraised Value (x) 40%
= Taxable Assessment

Taxable Assessment (x) Millage Rate
= Gross Tax Amount

Gross Tax Amount (-) Frozen Exemption (-)
Constitutional – Homestead Exemptions (-)
EHOST Credit
= Net Tax Due

- Georgia law (O.C.G.A. § 48-5-32.1) requires the county to compute a "rollback" millage rate, which is the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments of existing real property.
- The law further provides that, if the county proposes to levy a millage rate exceeding the computed "rollback" rate, then the county must advertise a notice of property tax relief and hold three public hearings before the adoption of the final millage rate.
- The 2025 rollback rate for the two millage rates levied countywide (General and Hospital Fund) was calculated as 9.737 mills.

NOTICE OF PROPERTY TAX INCREASE

The DeKalb County Governing Authority has tentatively adopted a 2025 millage rate which will require an increase in property taxes by **27.63 percent**.

All concerned citizens are invited to the public hearings on this tax increase to be held at 178 Sams Street, Decatur, Georgia 30030 (Multipurpose Room A1201) on **Tuesday, June 24, 2025, at 10 a.m. and 6 p.m.**

Times and places of additional public hearings on this tax increase are at 178 Sams Street, Decatur, Georgia 30030 (Multipurpose Room A1201) on **Tuesday, July 8, 2025, at 10 a.m.**

This tentative increase will result in a millage rate of **12.427 mills**, an increase of **2.690 mills**. Without this tentative tax increase, the millage rate will be no more than **9.737 mills**. The proposed tax increase for a home with a fair market value of **\$450,000** is approximately **\$484.20** and the proposed tax increase for non-homestead property with a fair market value of **\$750,000** is approximately **\$807.00**.

The required rollback rate and millage rate advertisement paint an incomplete and inaccurate picture of the complex realities of setting the millage rate.

- Focusing solely on increased revenue due to reassessments fails to recognize the effect of inflation on the costs of providing services.
- DeKalb County's base year assessment exemption, also known as an "assessment freeze," protects homestead property owners by offsetting increases in county property taxes due to reassessments.
- The Equalized Homestead Option Sales Tax or EHOST provides additional property tax relief to homestead property owners.

- Only two of DeKalb's six active property tax millage rates are used in the required calculation for the rollback rate. The other millage rates (police, fire, designated, and special tax district bond) combined with the general and hospital rates will 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.**
- Due to 100% EHOST credit on General and Hospital Fund millage rates, **the net county property tax due would be less in 2025 for homestead property owners in unincorporated DeKalb.**

- Taxpayers will receive \$193.5 million in EHOST property tax relief applied to the countywide millage rates, County Operations (General Fund) and Hospital.
- The county began 2025 with a \$39.6 million EHOST reserve
- The proposed millage rates for 2025 will return \$26.8 million of the EHOST reserve to the taxpayers in the form of property tax relief
- Qualified homeowners will receive a 100 percent credit on countywide property taxes for qualified homeowners
- The remaining \$12.8 million will be applied to property taxes in 2026

The misleading state requirements for advertising property tax increases unfortunately lead to confusion and concern among county taxpayers, but these are the facts:

- The benchmark unincorporated millage rate will remain flat at **20.810 mills**.
- Homestead property owners will receive a **100% EHOST credit** on the General and Hospital Fund millage rates.
- **Net county property taxes owed may decrease for homestead property owners.**

Proposed 2025 Millage Rates



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2025 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	11.027	2.453	0.248	0.252	0.611	5.440	0.525	0.254	20.810
Atlanta	11.027	-	-	-	0.611	-	-	-	11.638
Avondale	11.027	2.453	-	-	0.611	-	0.067	-	14.158
Brookhaven	11.027	2.453	-	-	0.611	-	-	0.254	14.345
Chamblee	11.027	2.453	-	-	0.611	-	0.027	-	14.118
Clarkston	11.027	2.453	-	-	0.611	0.582	0.057	-	14.730
Decatur	11.027	-	-	-	0.611	-	0.036	-	11.674
Doraville	11.027	2.453	-	-	0.611	-	-	-	14.091
Dunwoody	11.027	2.453	-	-	0.611	-	-	0.254	14.345
Lithonia	11.027	2.453	-	0.155	0.611	0.603	0.059	-	14.908
Pine Lake	11.027	2.453	-	0.155	0.611	0.689	0.067	-	15.002
Stone Mountain	11.027	2.453	-	-	0.611	-	0.051	-	14.142
Stonecrest	11.027	2.453	0.248	-	0.611	5.440	0.525	0.254	20.558
Tucker	11.027	2.453	-	-	0.611	5.440	0.525	0.254	20.310

Millage Rate History 2016 – 2024



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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			
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

2025 Millage Rate Timeline



- **5/13/2025 – Board of Commissioners (BOC) certifies estimated roll-back millage rate**
- 5/20/2025 – Generate 2025 annual assessment notices
- **5/29/2025 – BOC adopts tentative millage rates**
- 5/30/2025 – 2025 real estate assessment notices mailed
- 6/5/2025 – Board of Assessors approval of 2025 personal property digest
- 6/9/2025 – Personal property assessment notices mailed; Board of Education adopts recommended millage rate
- 6/12/2025 – 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)
- **6/24/2025 – First & second public hearings on proposed millage rate (if needed)**

2025 Millage Rate Timeline



- **7/8/2025 – Third public hearing on proposed millage rate (if needed); Board of Commissioners approves millage rate**
- 7/14/2025 – Real estate appeal deadline
- 7/18/2025 – Property Appraisal & Tax Commissioner's Office meet to discuss tax digest submission to Georgia Department of Revenue
- 7/24/2025 – Personal property appeal deadline
- 7/25/2025 – Submission of 2025 tax digest to Georgia Department of Revenue
- 8/15/2025 – Property tax bills mailed
- 9/30/2025 – First property tax installment due
- 11/15/2025 – Second property tax installment due

Estimated 2025 Property Taxes



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Fair Market Value of Homestead Properties	Net County Tax 2024	Net County Tax 2025	Savings 2025 vs. 2024
\$150,000	\$545.05	\$461.14	-\$83.91
\$300,000	\$1,193.53	\$1,011.46	-\$182.07
*\$450,000	\$1,842.01	\$1,561.78	-\$280.23
\$600,000	\$2,490.49	\$2,112.10	-\$378.39
\$750,000	\$3,138.97	\$2,662.42	-\$476.55
\$900,000	\$3,787.45	\$3,212.74	-\$574.71
\$1,000,000	\$4,219.77	\$3,579.62	-\$640.15

**Average fair market value of homestead parcel in DeKalb County*

Estimated taxes based on a parcel with a basic homestead exemption in Unincorporated DeKalb
(estimates revised July 7, 2025)

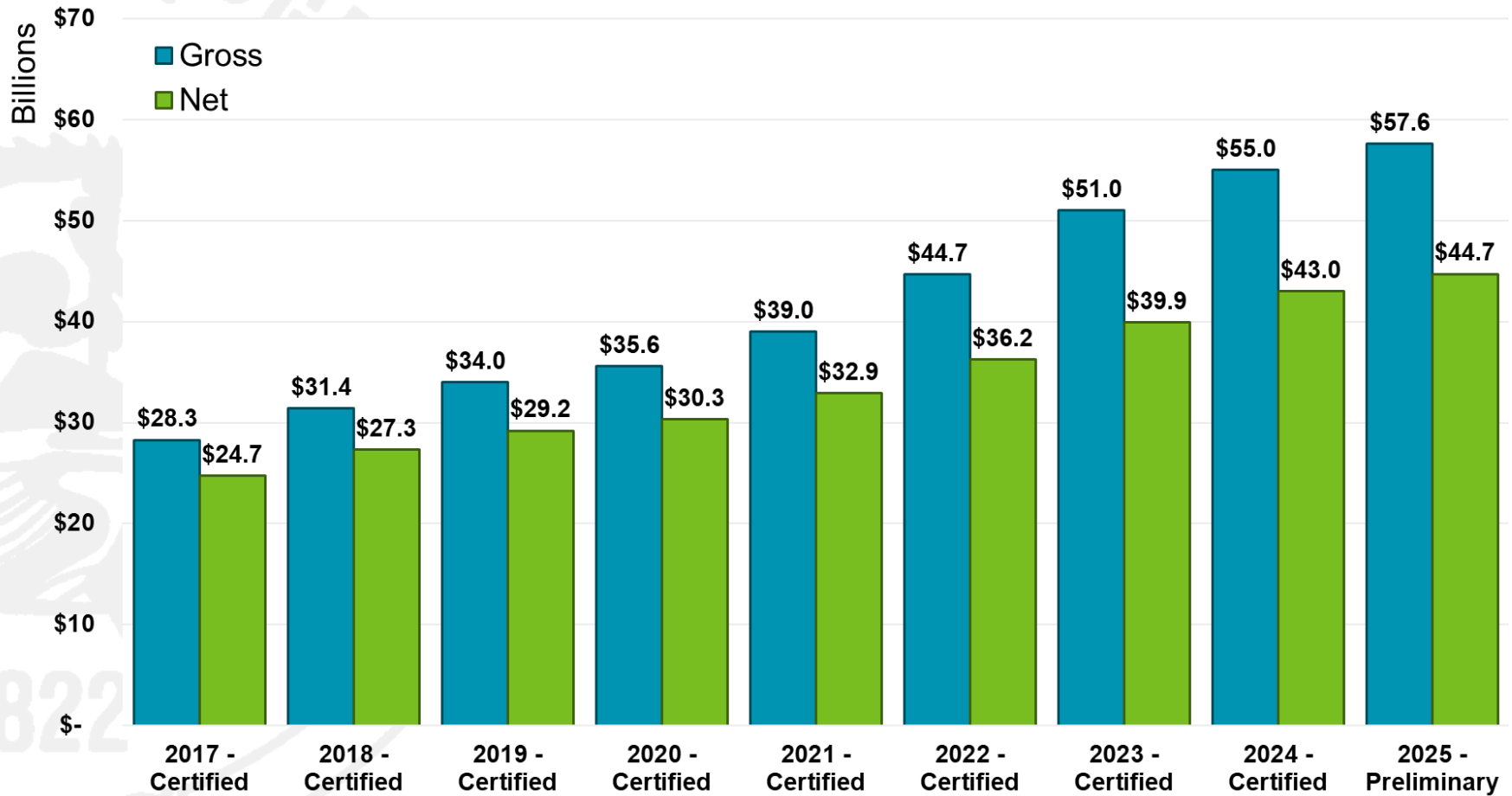
Proposed Unincorporated Millage Rates by Fund



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Fund	2025 Current		2025 Proposed	
	Total Reserves	Months Reserved	Total Reserves	Months Reserved
General - 100	59,640,695	1.3	67,180,658	1.4
Fire -270	18,879,935	2.0	14,306,879	1.5
Designated Services - 271	9,209,260	1.9	7,132,021	1.5
Unincorporated - 272	2,293,581	0.9	3,890,822	1.5
Hospital - 273	1,127,117	0.5	1,077,651	0.5
Police - 274	25,501,380	1.9	19,839,232	1.5
Countywide Bonds - 410	-	N/A	-	N/A
Unincorporated Bonds - 411	621,189	0.5	625,901	0.5
<i>All Tax Funds</i>	117,273,157	1.5	113,643,759	1.4

Countywide Maintenance & Operations (M&O) Tax Digest

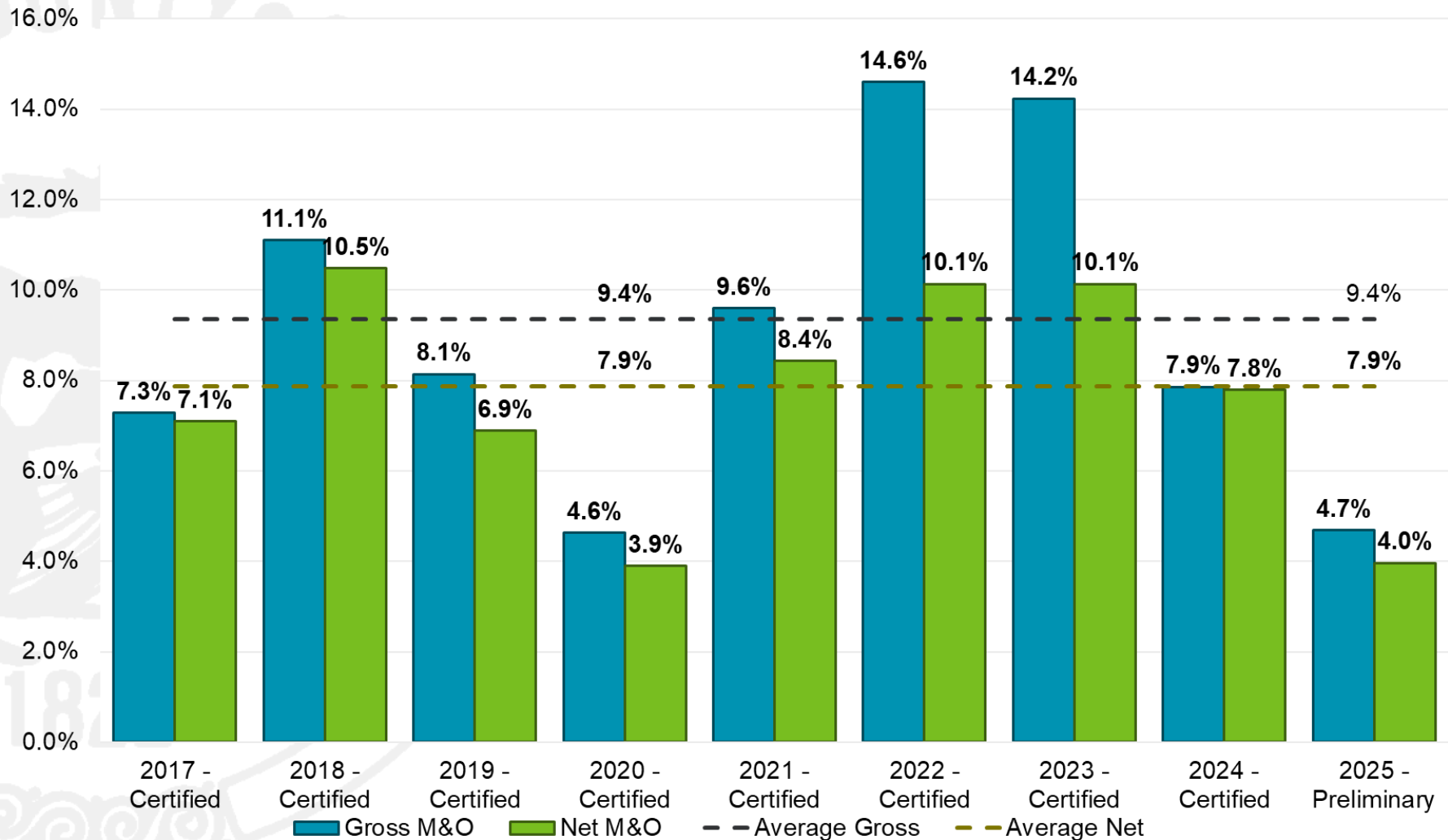


Tax Digest – Annual Change



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Annual % Change 2017-2025 - Countywide M&O Tax Digest



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