



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Agenda Item

File ID: 2022-1747

Substitute

7/12/2022

Public Hearing: YES NO

Department: Office of Management & Budget (OMB)

SUBJECT:

Commission District(s): Commission District(s): All

2022 Ad Valorem Tax Millage Rates

Information Contact: T. J. Sigler, Director, Office of Management & Budget

Phone Number: 404-371-2426

PURPOSE:

To adopt the ad valorem tax millage rates for DeKalb County; to adopt a homestead exemption of 100.0% under E-HOST applied to General and Hospital funds; to adopt the ad valorem tax millage rate for the DeKalb County Board of Education, and to authorize the Chief Executive Officer to execute all necessary documents.

NEED/IMPACT:

This agenda item authorizes the ad valorem tax millage rates for the Year 2022 for DeKalb County and adopts the millage rate for education purposes in the attached Board of Education resolution, which is to be levied by the Governing Authority.

The Board of Commissioners has advised informally that it intends to adopt the Administration's recommended millage rates for 2022 on July 12, 2022. With such action, adoption of the budget at a future meeting is not impacted.

This agenda item requests passing of the attached Resolution to Levy Taxes for the Year 2022.

FISCAL IMPACT:

Adopts the proposed millage rates for the county tax funds.

RECOMMENDATION:

To approve adoption of the ad valorem tax millage rates for DeKalb County; to approve adoption of the ad valorem tax millage rate for the DeKalb County Board of Education; and to authorize the Chief Executive Officer to execute all necessary documents.

**RESOLUTION TO LEVY TAXES
FOR THE YEAR 2022**

BE IT RESOLVED by the Board of Commissioners of DeKalb County, Georgia, and it is hereby resolved by authority of same, that there be, and there is hereby levied, a tax for the year 2022 to provide funds for County government purposes enumerated as follows:

1. A Tax of \$0.490 per every \$1,000.00 of assessed valuation is levied on all taxable property in the **Unincorporated area** in said County and in any areas incorporated or annexed after February 6, 2006, for Bonded Indebtedness for the purpose of paying the Principal and Interest on the **Special Transportation, Parks and Greenspace and Libraries Tax District General Obligation Bonds** of said County.
2. A Tax of \$9.464 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Atlanta** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); and to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476).
3. A Tax of \$12.695 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Avondale Estates** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County, nonbasic police protection (0.072); and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).
4. A Tax of \$12.623 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Brookhaven** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).

5. A Tax of \$12.652 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Chamblee** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County nonbasic police protection (0.029), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).
6. A Tax of \$13.294 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Clarkston** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County basic and nonbasic police protection (0.671), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).
7. A Tax of \$9.502 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Decatur** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); and to pay expenses of County nonbasic police protection (0.038), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended.
8. A Tax of \$12.623 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Doraville** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures

designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).

9. A Tax of \$12.623 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Dunwoody** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).
10. A Tax of \$13.481 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Lithonia** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County basic and nonbasic police protection (0.696); parks, recreational areas, programs and facilities, or any combination thereof (0.162), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).
11. A Tax of \$13.580 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Pine Lake** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County basic and nonbasic police protection (0.795), parks, recreational areas, programs and facilities, or any combination thereof (0.162) pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).
12. A Tax of \$12.677 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Stone Mountain** in said County, for General County Purposes to pay expenses of administration of County

Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County nonbasic police protection (0.054), pursuant to the DeKalb County Special Service Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).

13. A Tax of \$19.122 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Stonecrest** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County basic and nonbasic police protection (5.533), and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.966), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).
14. A Tax of \$19.122 per every \$1,000.00 of assessed valuation is levied on all taxable property within the corporate limits of **Tucker** in said County, for General County Purposes to pay expenses of administration of County Government, build and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County basic and nonbasic police protection (5.533), parks, recreational areas, programs and facilities, and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (0.966), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159).
15. A Tax of \$20.320 per every \$1,000.00 of assessed valuation is levied on all taxable property within the **Unincorporated area** in said County, for General County Purposes to pay expenses of administration of County Government, build

and repair public buildings and bridges, and pay expenses of Courts, Sheriffs, litigation and support of prisoners, pursuant to Article IX, Section IV, Paragraph I of the Constitution of the State of Georgia (8.988); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.476); to pay expenses of County basic and nonbasic police protection (5.533), parks, recreational areas, programs and facilities, and street and road maintenance of curbs, sidewalks, streetlights, and devices to control the flow of traffic on streets and roads, or any combination thereof (2.164), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended; and to provide fire protection to properties located within the DeKalb Fire Prevention District (3.159). Pursuant to O.C.G.A. 33-8-8.3, \$30,304,260 received from the Insurance Premium Tax in 2021 will be expended for services provided by the Governing Authority for the primary benefit of the inhabitants of the unincorporated area of the County.

Adopted this 12th day of July 2022, by the DeKalb County Board of Commissioners.

ROBERT J. PATRICK
Presiding Officer
Board of Commissioners
DeKalb County, Georgia

Approved by the Chief Executive Officer of DeKalb County, this 12th day of July 2022.

MICHAEL L. THURMOND
Chief Executive Officer
DeKalb County, Georgia

ATTEST:

BARBARA SANDERS
Clerk of the Chief Executive Officer and
Board of Commissioners,
DeKalb County, Georgia

APPROVED AS TO FORM:

VIVIANE H. ERNSTES
County Attorney



Dr. Vasanne Tinsley, Interim Superintendent

Mrs. Vickie B. Turner, Board Chair
Mr. Dijon DaCosta, Vice Chair
Mrs. Anna Hill
Mr. Marshall D. Orson
Mrs. Deirdre Pierce
Mrs. Allyson Gevertz
Dr. Joyce Morley

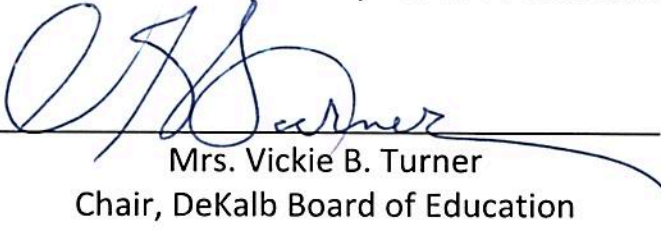
June 16, 2022

WHEREAS, the DeKalb County Board of Education is required by law to make annually a recommendation of the millage rate to be levied.

BE IT, THEREFORE, RESOLVED, that the DeKalb County Board of Education does hereby recommend the tax levy for the support and maintenance of education as follows:

Twenty-three and eight hundredths (23.08) mills on all taxable property located in the DeKalb County School District for the support and maintenance of education in said DeKalb School District.

BE IT FURTHER RESOLVED, that a certified copy of this resolution be forwarded to the Tax Commissioner, and the Board of Commissioners of said County, with a request that the levy of taxes for the calendar year 2022 shall include the tax herein recommended and that all sums deprived there from be paid to the DeKalb County Board of Education.


Mrs. Vickie B. Turner
Chair, DeKalb Board of Education


Dr. Vasanne Tinsley,
Interim Superintendent\CEO, DeKalb County School District



Signature Routing Form

COS Initials: _____

For Superintendent's Approval/Signature

Date: 6/16/2022

Division Head: Charles Burbridge (Finance)

Initials: CAB

Purpose: Superintendent & BOE Approvals/Signatures

Other: Click here to enter text.

Title of Document: Spending Resolution

From (if other than Division Head): Click here to enter name & department.

Legal Review: NO YES

BOE Approval: NO YES

Charge Code:

Notes: Requesting signature(s) of the Board Chair and superintendent tax levy (23.08) fiscal year July 1, 2022 and ending June 30, 2023 spending resolution.

DEADLINE and DUE BY AREAS ARE FOR URGENT ITEMS ONLY

Deadline: Choose an item.

Due by: Click here to enter a date.

Return documents to: Thelma Stewart Smith, #60133

For Superintendent's Office Use Only

Date received: 6/16/22 Date returned: 6-16-22 Processor's Initials: Sma