



DeKalb County Government

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

Agenda Item

File ID: 2026-0926

Substitute

5/26/2026

Public Hearing: YES ☐ NO ☒

Department: Chief Executive Office

SUBJECT:

Commission District(s): All

To Adopt Tentative 2026 Millage Rates.

Information Contact: Zachary L. Williams, COO/Executive Assistant

Phone Number: 404-371-2881

PURPOSE:

To adopt tentative 2026 millage rates.

NEED/IMPACT:

Georgia law requires each county levying and recommending authority to provide certain disclosures to taxpayers prior to the establishment of the annual millage rate for ad valorem tax purposes.

- The first disclosure, referenced in O.C.G.A. § 48-5-32, requires each levying and recommending authority to annually publish the assessed taxable value of all property, by class and in total, the proposed millage rate for the levying and recommending authority purposes for the current calendar year, and the assessed taxable values and millage rates for each of the immediately preceding five calendar years. The advertisement must also indicate the percentage increase and total dollar increase for each year advertised.
- The second disclosure, referenced in O.C.G.A. § 48-5-32.1 requires each levying and recommending authority 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 levying and recommending authority proposes to levy a millage rate exceeding the computed "rollback" rate, certain advertisements and public hearings must be held before the adoption of the final millage rate.

This agenda item approves a tentative 2026 millage of 11.635 mills that will be used to prepare and publish the required advertisements and public notices to establish the county's annual millage rate for ad valorem tax purposes.

FISCAL IMPACT:

The proposed tentative millage rate of 11.635 mills is the combined rate for countywide maintenance and operations, which includes the General Fund (County Operations) and Hospital Fund millage rates.

RECOMMENDATION:

To adopt the tentative 2026 millage rates.

DeKalb County 2026 Tax Digest & Millage Rate Process

Board of Commissioners – Committee of the
Whole, Thursday, May 21, 2026



DeKalb County
G E O R G I A

2026 Millage Rate Important Dates



DeKalb County
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- 5/26/2026 – BOC adopts tentative millage rates
- 6/23/2026 – First & second public hearings on proposed millage rate
- 7/7/2026 – Third public hearing on proposed millage rate; Board of Commissioners approves millage rate
- 7/27/2026 – Submission of 2026 tax digest to Georgia Department of Revenue
- 8/14/2026 – Property tax bills mailed
- 9/30/2026 – First property tax installment due
- 11/16/2026 – Second property tax installment due

- **Ad valorem tax** or **property tax** is a tax imposed on the assessed value of property.
- The **millage rate** is the tax rate levied for ad valorem/property taxes.
- 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.

- **Roll-back rate** means the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments
- The **annual notice of current assessment** is a written notice of the current fair market value and assessed value of taxable property

- 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 2026 rollback rate for the two millage rates levied countywide (General and Hospital Fund) was calculated as 11.518 mills.

Roll-back rate calculation



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Inputs	
A) 2025 Net Digest	44,632,272,703
B) Net Value Added-Reassessment of Existing Real Property	481,050,557
C) Other Net Changes to Taxable Digest	1,377,511,260
D) 2026 Net Digest	46,490,834,520
E) 2025 Millage Rate	11.638
Calculation	
F) Millage Equivalent of Reassessed Value Added (B/D * E)	0.120
G) Estimated Roll-back Millage Rate for 2025 (E - F)	11.518

- The county is required to publish a notice of property tax increase and hold three public hearings if the proposed millage rate exceeds the roll-back rate
- In prior years, the proposed millage rate was based on the CEO's recommendation without approval by the Commission
- Formal adoption of the tentative millage rate by the Commission will increase transparency and promote collaborative decision making within the governing authority
- The tentative millage rate acts effectively as a cap on the millage rate, meaning the county can adopt a lower final millage rate but cannot adopt a higher millage rate without advertising the higher rate and holding new public hearings.
- **The proposed tentative millage rate for 2026 in 11.635 mills**, which is the combined millage rate for the General and Hospital Funds.

NOTICE OF PROPERTY TAX INCREASE

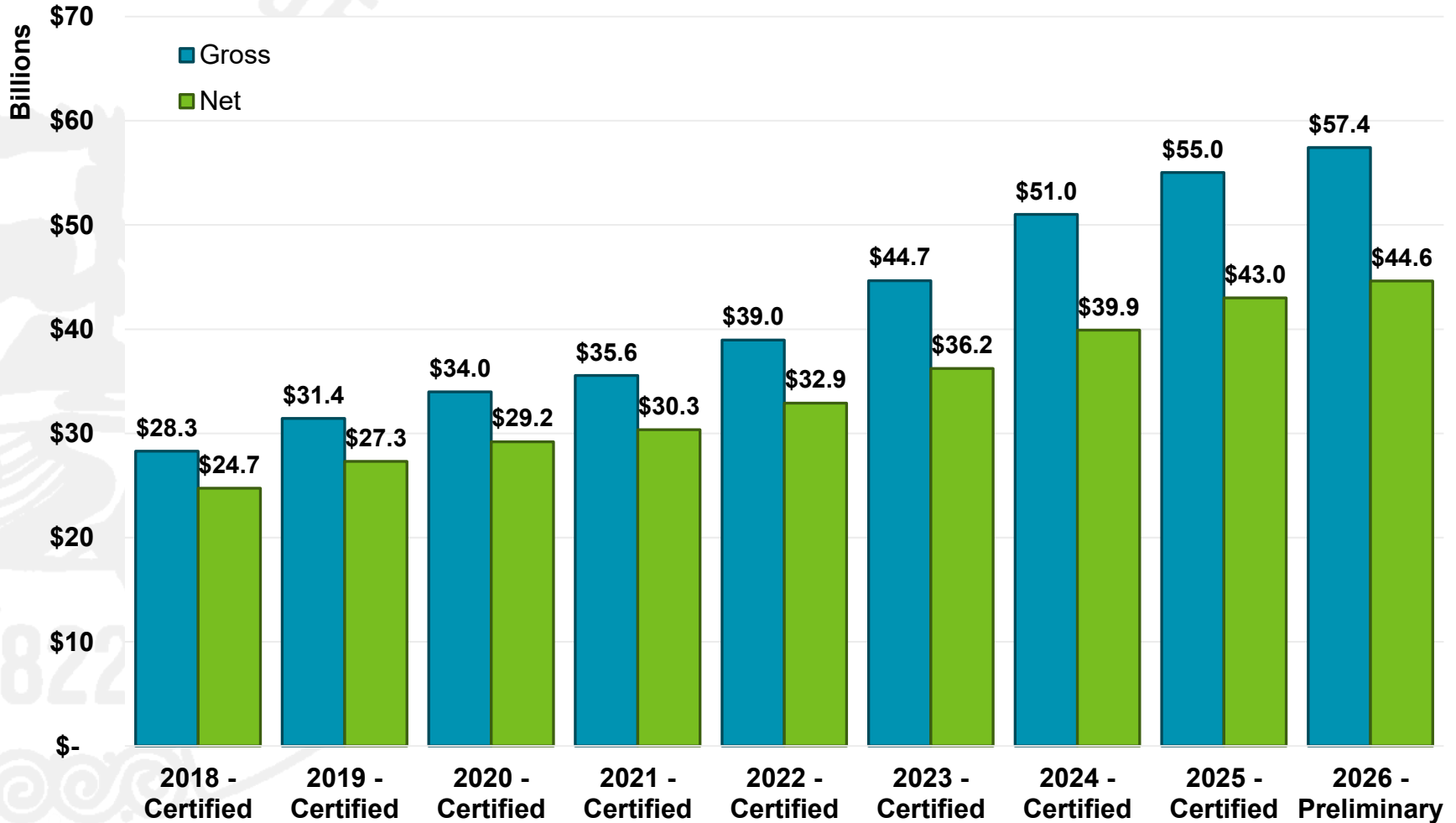
The DeKalb County Governing Authority has tentatively adopted a 2026 millage rate which will require an increase in property taxes by **1.02 percent**.

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 23, 2026, 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 7, 2026, at 10 a.m.**

This tentative increase will result in a millage rate of **11.635 mills**, an increase of **0.117 mills**. Without this tentative tax increase, the millage rate will be no more than **11.518 mills**. The proposed tax increase for a home with a fair market value of **\$450,000** is approximately **\$21.06** and the proposed tax increase for non-homestead property with a fair market value of **\$775,000** is approximately **\$36.27**.

Countywide Maintenance & Operations (M&O) Tax Digest

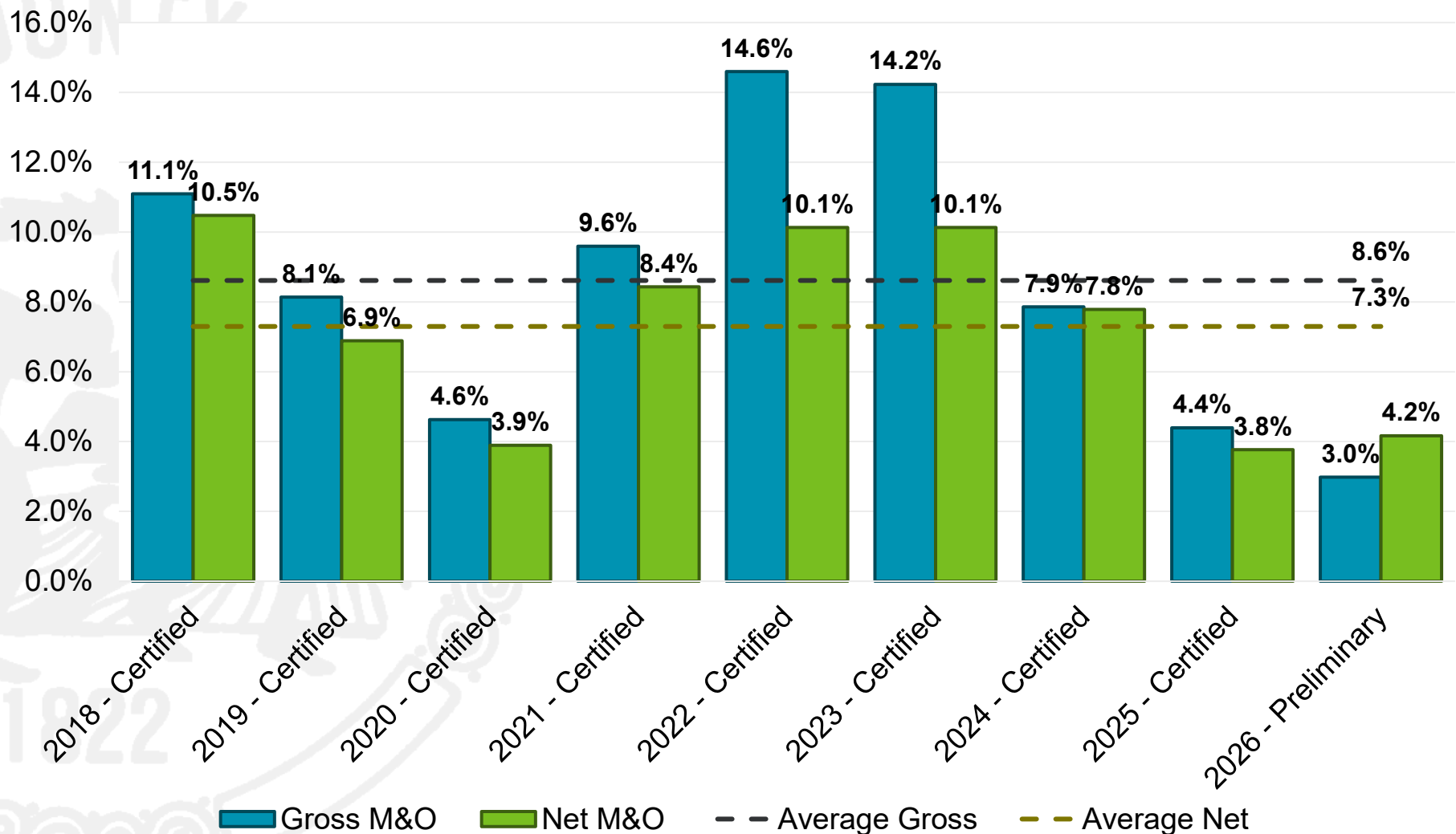


Tax Digest – Annual Change

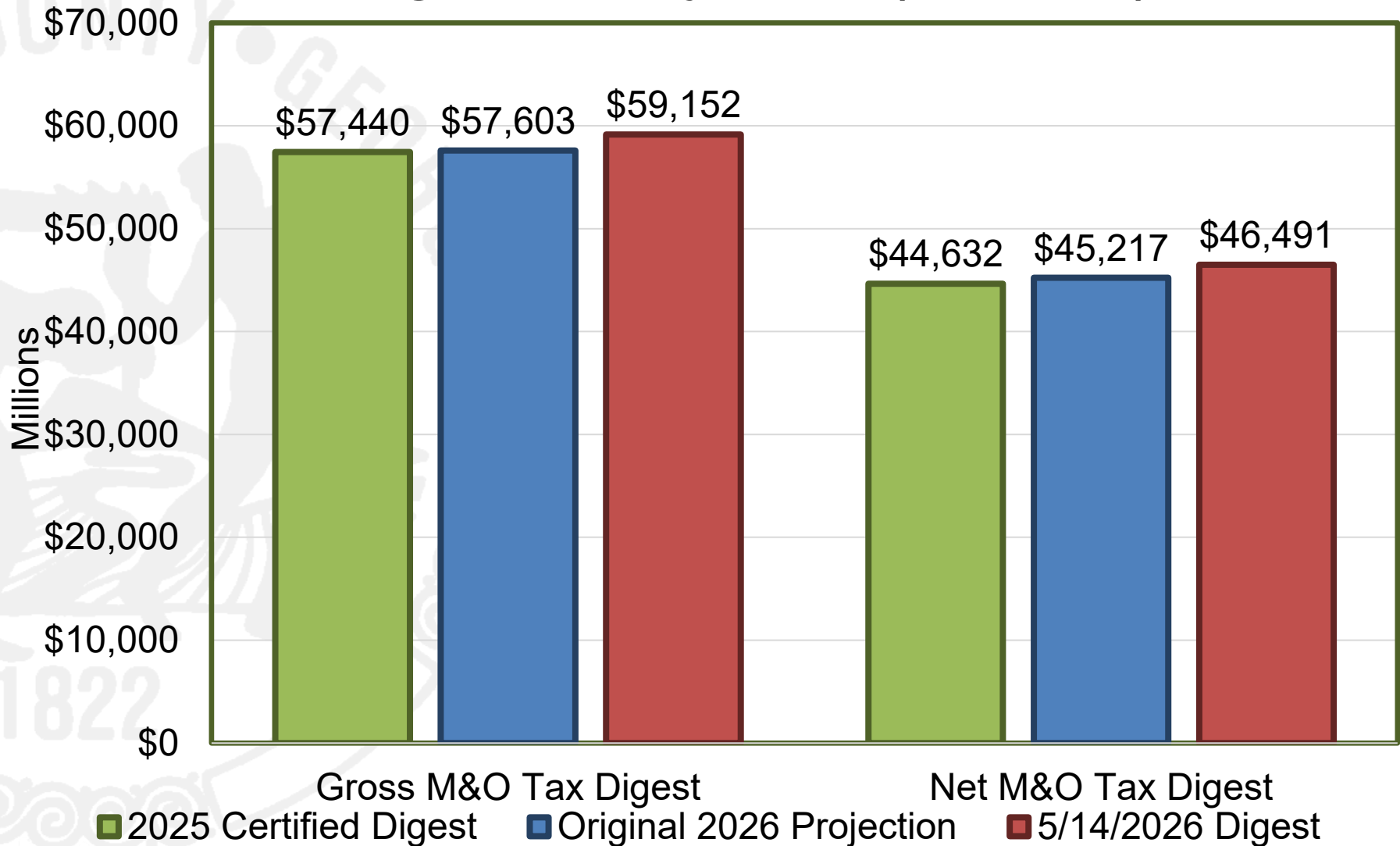


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Annual % Change 2018 - 2026 - Countywide M&O Tax Digest



Tax Digest vs. Projections (Millions \$)



The tentative millage rates are the starting point in the millage rate process, but the final millage rates may be lower than the tentative millage rates advertised. The advertisements also only include the county-wide millage rates (General Operations & Hospital) and excludes all other millage rates (Fire, Designated Services, Police, & Special Tax District – G. O. Debt Service).

Other factors must be considered before setting the final millage rates.

- Fund Balances
- Tax Appeals
- Budget Amendments
- Expenditure Projections
- Tax Relief
 - EHOST
 - Homeowners Tax Relief Grant (HTRG)

Tentative vs. Roll-back vs. Adopted



Year	Tentative Rate	Roll-back Rate	Advertised % Change	Adopted Rate	Adopted % Increase
2026	11.635	11.518	1.02%	TBD	TBD
2025	12.427	9.737	27.63%	11.638	19.52%
2024	10.002	9.004	11.08%	10.002	11.08%
2023	9.588	8.832	8.56%	9.588	8.56%
2022	9.464	8.838	7.08%	9.464	7.08%
2021	9.464	9.464	N/A	9.464	0.00%
2020	10.362	9.672	7.13%	10.008	3.47%
2019	10.495	10.07	4.22%	9.952	-1.17%
2018	10.873	8.739	24.42%	10.364	18.59%
2017	9.811	9.015	8.83%	9.433	4.64%
2016	10.500	10.553	N/A	9.5	-9.98%

2026 Millage Rate Timeline



- 4/27/2026 – Property Appraisal deadline for completion of all real property valuation
- 4/30/2026 – Board of Assessors approval of 2025 real estate values
- 5/5/2026 – Early preliminary digest provided to cities and county
- 5/15/2026 – Preliminary digest provided to cities and county
- **5/26/2026 – BOC adopts tentative millage rates**
- 5/29/2026 – 2026 real estate assessment notices mailed
- 6/4/2026 – Board of Assessors approval of 2026 personal property digest
- 6/8/2026 – Personal property assessment notices mailed
- 6/11/2026 – 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)

2026 Millage Rate Timeline



- **6/23/2026 – First & second public hearings on proposed millage rate (if needed)**
- **7/7/2026 – Third public hearing on proposed millage rate (if needed); Board of Commissioners approves millage rate**
- 7/13/2026 – Real estate appeal deadline
- 7/17/2026 – Property Appraisal & Tax Commissioner's Office meet to discuss tax digest submission to Georgia Department of Revenue
- 7/27/2026 – Submission of 2026 tax digest to Georgia Department of Revenue
- 8/14/2026 – Property tax bills mailed
- 9/30/2025 – First property tax installment due
- 11/16/2026 – Second property tax installment due