



# DeKalb County Government

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

## Agenda Item

File ID: 2021-2680

Substitute

7/13/2021

Public Hearing: YES  NO  Department: Office of Management & Budget (OMB)

### **SUBJECT:**

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

2021 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 this year 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.

This year, the Board of Commissioners has advised informally that it intends to adopt the Administration's recommended millage rates for 2021 on July 13, 2021. 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 2021.

### **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 2021

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 2021 to provide funds for County government purposes enumerated as follows:

1. A Tax of \$0.504 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 (9.108); and to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356).
3. A Tax of \$12.538 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 (9.108); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); to pay expenses of County, nonbasic police protection (0.078); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.996).
4. A Tax of \$12.460 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 (9.108); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.996).

5. A Tax of \$12.492 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 (9.108); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); to pay expenses of County nonbasic police protection (0.032), 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 (2.996).
6. A Tax of \$13.190 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 (9.108); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); to pay expenses of County basic and nonbasic police protection (0.730), 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 (2.996).
7. A Tax of \$9.505 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 (9.108); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); and to pay expenses of County nonbasic police protection (0.041), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended.
8. A Tax of \$12.460 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 (9.108); to provide for the expenditures

designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.996).

9. A Tax of \$12.46 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 (9.108); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.996).
10. A Tax of \$13.321 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 (9.108); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); to pay expenses of County basic and nonbasic police protection (0.757); parks, recreational areas, programs and facilities, or any combination thereof (0.104), 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 (2.996).
11. A Tax of \$13.429 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 (9.108); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); to pay expenses of County basic and nonbasic police protection (0.865), parks, recreational areas, programs and facilities, or any combination thereof (0.104) 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 (2.996).
12. A Tax of \$12.518 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 (9.108); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); to pay expenses of County nonbasic police protection (0.058), 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 (2.996).

13. A Tax of \$19.713 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 (9.108); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); to pay expenses of County basic and nonbasic police protection (6.670), 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 (0.583), 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 (2.996).
14. A Tax of \$19.713 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 (9.108); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); to pay expenses of County basic and nonbasic police protection (6.670), 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 (0.583), 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 (2.996).
15. A Tax of \$20.306 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 (9.108); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.356); to pay expenses of County basic and nonbasic police protection (6.670), 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 (1.176), 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 (2.996). Pursuant to O.C.G.A. 33-8-8.3, \$29,212,187 received from the Insurance Premium Tax in 2020 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 13<sup>th</sup> day of July 2021, by the DeKalb County Board of Commissioners.

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STEPHEN R. BRADSHAW  
Presiding Officer  
Board of Commissioners  
DeKalb County, Georgia

Approved by the Chief Executive Officer of DeKalb County, this 13th day of July 2021.

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MICHAEL L. THURMOND  
Chief Executive Officer  
DeKalb County, Georgia

ATTEST:

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

APPROVED AS TO FORM:

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VIVIANE H. ERNSTES  
County Attorney



Mrs. Cheryl Watson-Harris, 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

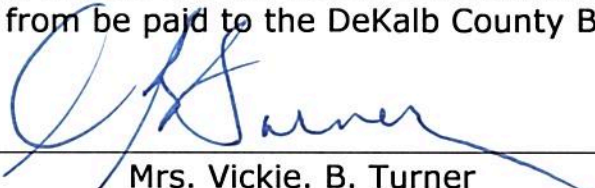
June 21, 2021


**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 2021 shall include the tax herein recommended and that all sums derived there from be paid to the DeKalb County Board of Education.

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

  
Ms. Cheryl Watson-Harris  
Superintendent\CEO, DeKalb County School District