



DeKalb County Government

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

Agenda Item

File ID: 2025-0883

Substitute

6/24/2025

Public Hearing: YES ☒ NO ☐

Department: Chief Executive Officer

SUBJECT:

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

2025 Ad Valorem Tax Millage Rates; Budget Revisions

Information Contact: Zachary Williams, Chief Operating Officer/ T. J. Sigler, Director, Office of Management & Budget

Phone Number: (404) 371-2174/ (404) 371-2426

PURPOSE:

To adopt the 2025 ad valorem tax millage rates for DeKalb County and DeKalb County Board of Education; to adopt a homestead exemption of 100.0% under E-HOST applied to the County Operations (General Fund) and Hospital millage rates, 13.6% applied to the Police Services millage rate for Unincorporated DeKalb, and 9.6% applied to the Police Services millage rate for Stonecrest; to adopt changes to the 2025 operating budget.

NEED/IMPACT:

This agenda item revises the county's operating budget to reflect the current tax digest, authorizes the ad valorem tax millage rates for the year 2025 for DeKalb County, adopts the millage rate for education purposes in the attached Board of Education resolution, which is to be levied by the Governing Authority.

This agenda item requests passing of the attached documents:

Schedule A – 2025 Operating Budget Revisions

Schedule B – Resolution to Levy Taxes for the Year 2025

DeKalb County Board of Education Millage Rate Resolution

FISCAL IMPACT:

Adjusts the current budget to reflect current digest information and other changes.

RECOMMENDATION:

To approve adoption of the ad valorem millage rates for DeKalb County; to approve adoption of the ad valorem tax millage rate for the DeKalb County Board of Education; to approve revisions to the 2025 operating budget; and authorize the Chief Executive Officer to execute all necessary documents.

Schedule A - 2025 Operating Budget Revision

100 - General Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
Starting Fund Balance	\$43,637,554	-\$3,821,756	\$39,815,798
Revenues			
100 - GENERAL FUND			
31 - TAXES	\$495,840,947	-\$8,253,569	\$487,587,378
32 - LICENSES AND PERMITS	\$100,000	\$0	\$100,000
33 - INTERGOVERNMENTAL REVENUES	\$2,847,633	-\$195,000	\$2,652,633
34 - CHARGES FOR SERVICES	\$72,743,751	\$0	\$72,743,751
35 - FINES AND FORFEITURES	\$9,756,528	\$1,300,000	\$11,056,528
36 - INVESTMENT INCOME	\$2,500,000	\$0	\$2,500,000
38 - MISCELLANEOUS REVENUE	\$4,011,269	\$0	\$4,011,269
39 - OTHER FINANCING SOURCES	\$7,062,810	\$0	\$7,062,810
100 - GENERAL FUND TOTAL	\$594,862,938	-\$7,148,569	\$587,714,369
REVENUES TOTAL	\$594,862,938	-\$7,148,569	\$587,714,369
Expenses			
100 - GENERAL FUND			
00100 - CHIEF EXECUTIVE OFFICER	\$5,605,135	\$0	\$5,605,135
00200 - BOARD OF COMMISSIONERS	\$14,630,362	\$0	\$14,630,362
00300 - LAW DEPARTMENT	\$6,595,246	\$0	\$6,595,246
00500 - INTERNAL AUDIT OFFICE	\$2,685,622	\$0	\$2,685,622
00700 - ETHICS BOARD	\$758,520	\$0	\$758,520
00800 - G.I.S.	\$4,009,854	\$0	\$4,009,854
01100 - FACILITIES MANAGEMENT	\$20,801,458	\$433,080	\$21,234,538
01400 - PURCHASING	\$6,122,080	\$0	\$6,122,080
01500 - HUMAN RESOURCES	\$8,006,628	\$0	\$8,006,628
01600 - INNOVATION & TECHNOLOGY	\$54,990,361	-\$2,100,000	\$52,890,361
02100 - FINANCE	\$11,295,340	\$0	\$11,295,340
02200 - BUDGET	\$1,354,642	\$0	\$1,354,642
02700 - PROPERTY APPRAISAL	\$8,184,929	\$0	\$8,184,929
02800 - TAX COMMISSIONER	\$13,072,956	\$0	\$13,072,956
02900 - REGISTRAR	\$14,603,522	\$0	\$14,603,522
03200 - SHERIFF	\$106,135,804	\$0	\$106,135,804
03400 - JUVENILE COURT	\$11,283,117	\$0	\$11,283,117

Schedule A - 2025 Operating Budget Revision
100 - General Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
03500 - SUPERIOR COURT	\$20,463,503	\$0	\$20,463,503
03600 - CLERK OF SUPERIOR COURT	\$12,496,037	\$0	\$12,496,037
03700 - STATE COURT	\$35,062,774	-\$385,000	\$34,677,774
03800 - SOLICITOR	\$14,675,434	\$0	\$14,675,434
03900 - DISTRICT ATTORNEY	\$37,023,830	\$0	\$37,023,830
04000 - CHILD ADVOCATES OFFICE	\$4,512,349	\$0	\$4,512,349
04100 - PROBATE COURT	\$4,449,807	\$0	\$4,449,807
04200 - ANIMAL SERVICES	\$11,442,755	\$727,500	\$12,170,255
04300 - MEDICAL EXAMINER	\$7,235,103	\$0	\$7,235,103
04400 - EMERGENCY MANAGEMENT (DEMA)	\$1,305,202	\$0	\$1,305,202
04500 - PUBLIC DEFENDER	\$17,271,627	\$0	\$17,271,627
04600 - POLICE SERVICES	\$9,811,472	\$0	\$9,811,472
04800 - MAGISTRATE COURT	\$9,672,808	\$200,000	\$9,872,808
04900 - FIRE & RESCUE SERVICES	\$8,907,826	\$1,116,514	\$10,024,340
05100 - PLANNING & SUSTAINABILITY	\$2,537,929	\$600,000	\$3,137,929
05500 - PUBLIC WORKS DIRECTOR	\$740,940	\$0	\$740,940
05600 - ECONOMIC DEVELOPMENT	\$3,409,000	\$100,000	\$3,509,000
06800 - LIBRARY	\$26,866,041	\$2,499,988	\$29,366,029
06900 - EXTENSION SERVICE	\$1,321,953	\$0	\$1,321,953
07100 - BOARD OF HEALTH	\$6,430,771	\$0	\$6,430,771
07200 - COMMUNITY SERVICE BOARD	\$2,969,057	\$0	\$2,969,057
07400 - FAMILY AND CHILDREN SERVICES	\$1,598,220	\$0	\$1,598,220
07500 - HUMAN SERVICES	\$10,523,638	-\$48,650	\$10,474,988
07800 - CITIZEN HELP CENTER	\$1,142,725	\$72,751	\$1,215,476
09000 - CONTRIBUTION ACCOUNTS	\$9,423,400	\$9,507,250	\$18,930,650
09100 - NON- DEPARTMENTAL	\$18,173,005	\$485,000	\$18,658,005
09300 - DEBT SERVICE	\$9,257,016	\$0	\$9,257,016
100 - GENERAL FUND TOTAL	\$578,859,798	\$13,208,433	\$592,068,231
EXPENSES TOTAL	\$578,859,798	\$13,208,433	\$592,068,231
Reserves			
100 - GENERAL FUND			

Schedule A - 2025 Operating Budget Revision
100 - General Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
09600 - FUND RESERVES			
579013 - BUDGETARY RESERVE	\$59,640,695	\$1,231,363	\$60,872,058
09600 - FUND RESERVES TOTAL	\$59,640,695	\$1,231,363	\$60,872,058
100 - GENERAL FUND TOTAL	\$59,640,695	\$1,231,363	\$60,872,058
RESERVES TOTAL	\$59,640,695	\$1,231,363	\$60,872,058

Schedule A - 2025 Operating Budget Revision
270 - Fire Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
Starting Fund Balance	\$22,794,493	\$606,701	\$23,401,194
Revenues			
270 - FIRE FUND			
31 - TAXES	\$107,786,028	-\$5,688,819	\$102,097,209
34 - CHARGES FOR SERVICES	\$1,667,000	\$0	\$1,667,000
36 - INVESTMENT INCOME	\$500,000	\$0	\$500,000
38 - MISCELLANEOUS REVENUE	\$3,600	\$0	\$3,600
270 - FIRE FUND TOTAL	\$109,956,628	-\$5,688,819	\$104,267,809
REVENUES TOTAL	\$109,956,628	-\$5,688,819	\$104,267,809
Expenses			
270 - FIRE FUND			
04900 - FIRE & RESCUE SERVICES	\$100,395,743	-\$1,117,663	\$99,278,080
09000 - CONTRIBUTION ACCOUNTS	\$400,000	\$0	\$400,000
09100 - NON-DEPARTMENTAL	\$12,282,561	\$608,601	\$12,891,162
09300 - DEBT SERVICE	\$792,882	\$0	\$792,882
270 - FIRE FUND TOTAL	\$113,871,186	-\$509,062	\$113,362,124
EXPENSES TOTAL	\$113,871,186	-\$509,062	\$113,362,124
Reserves	\$18,879,935	-\$4,573,056	\$14,306,879

Schedule A - 2025 Operating Budget Revision
271 - Designated Services Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
Starting Fund Balance			
271 - DESIGNATED SERVICES FUND	\$17,752,233	-\$779,328	\$16,972,905
STARTING FUND BALANCE TOTAL	\$17,752,233	-\$779,328	\$16,972,905
Revenues			
271 - DESIGNATED SERVICES FUND			
31 - TAXES	\$44,016,689	-\$1,262,427	\$42,754,262
34 - CHARGES FOR SERVICES	\$3,352,335	\$0	\$3,352,335
36 - INVESTMENT INCOME	\$237,500	\$0	\$237,500
38 - MISCELLANEOUS REVENUE	\$148,900	\$0	\$148,900
39 - OTHER FINANCING SOURCES	\$2,250,000	\$0	\$2,250,000
271 - DESIGNATED SERVICES FUND TOTAL	\$50,005,424	-\$1,262,427	\$48,742,997
REVENUES TOTAL	\$50,005,424	-\$1,262,427	\$48,742,997
Expenses			
271 - DESIGNATED SERVICES FUND			
05400 - TRANSPORTATION	\$5,270,099	\$0	\$5,270,099
05700 - ROADS & DRAINAGE	\$17,917,001	-\$181,836	\$17,735,165
06100 - PARKS	\$27,931,299	\$217,320	\$28,148,619
09000 - CONTRIBUTION ACCOUNTS	\$350,000	\$0	\$350,000
09100 - NON-DEPARTMENTAL	\$6,926,377	\$0	\$6,926,377
09300 - DEBT SERVICE	\$153,621	\$0	\$153,621
271 - DESIGNATED SERVICES FUND TOTAL	\$58,548,397	\$35,484	\$58,583,881
EXPENSES TOTAL	\$58,548,397	\$35,484	\$58,583,881
Reserves	\$9,209,260	-\$2,077,239	\$7,132,021

Schedule A - 2025 Operating Budget Revision
272 - Unincorporated Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
Starting Fund Balance	\$8,321,082	-\$2,212,792	\$6,108,290
Revenues			
272 - UNINCORPORATED FUND			
31 - TAXES	\$5,510,000	\$5,555,000	\$11,065,000
32 - LICENSES AND PERMITS	\$14,272,879	\$0	\$14,272,879
35 - FINES AND FORFEITURES	\$4,010,000	\$0	\$4,010,000
38 - MISCELLANEOUS REVENUE	\$844,967	-\$994,967	-\$150,000
39 - OTHER FINANCING SOURCES	\$1,769,399	-\$750,000	\$1,019,399
272 - UNINCORPORATED FUND TOTAL	\$26,407,245	\$3,810,033	\$30,217,278
REVENUES TOTAL	\$26,407,245	\$3,810,033	\$30,217,278
Expenses			
272 - UNINCORPORATED FUND			
03700 - STATE COURT	\$8,423,221	\$0	\$8,423,221
05100 - PLANNING & SUSTAINABILITY	\$3,539,320	\$0	\$3,539,320
05800 - BEAUTIFICATION	\$10,242,429	\$0	\$10,242,429
05900 - CODE COMPLIANCE	\$6,916,542	\$0	\$6,916,542
09000 - CONTRIBUTION ACCOUNTS	\$300,000	\$0	\$300,000
09100 - NON-DEPARTMENTAL	\$3,013,234	\$0	\$3,013,234
272 - UNINCORPORATED FUND TOTAL	\$32,434,746	\$0	\$32,434,746
EXPENSES TOTAL	\$32,434,746	\$0	\$32,434,746
Reserves	\$2,293,581	\$1,597,241	\$3,890,822

Schedule A - 2025 Operating Budget Revision
273 - Hospital Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
Starting Fund Balance	\$553,625	\$383,812	\$937,437
Revenues			
273 - HOSPITAL FUND			
31 - TAXES	\$28,314,433	-\$433,278	\$27,881,155
34 - CHARGES FOR SERVICES	\$80,000	\$0	\$80,000
36 - INVESTMENT INCOME	\$129,263	\$0	\$129,263
273 - HOSPITAL FUND TOTAL	\$28,523,696	-\$433,278	\$28,090,418
REVENUES TOTAL	\$28,523,696	-\$433,278	\$28,090,418
Expenses			
273 - HOSPITAL FUND			
09500 - HOSPITAL	\$27,950,204	\$0	\$27,950,204
273 - HOSPITAL FUND TOTAL	\$27,950,204	\$0	\$27,950,204
EXPENSES TOTAL	\$27,950,204	\$0	\$27,950,204
Reserves	\$1,127,117	-\$49,466	\$1,077,651

Schedule A - 2025 Operating Budget Revision
274 - Police Services Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
Starting Fund Balance	\$21,037,685	\$4,636,753	\$25,674,438
Revenues			
274 - POLICE FUND			
31 - TAXES	\$162,729,250	-\$8,597,756	\$154,131,494
32 - LICENSES AND PERMITS	\$324,991	\$0	\$324,991
34 - CHARGES FOR SERVICES	\$893,646	\$0	\$893,646
36 - INVESTMENT INCOME	\$490,000	-\$40,000	\$450,000
38 - MISCELLANEOUS REVENUE	\$112,734	\$0	\$112,734
274 - POLICE FUND TOTAL	\$164,550,621	-\$8,637,756	\$155,912,865
REVENUES TOTAL	\$164,550,621	-\$8,637,756	\$155,912,865
Expenses			
274 - POLICE FUND			
04600 - POLICE SERVICES	\$135,749,234	\$0	\$135,749,234
09000 - CONTRIBUTION ACCOUNTS	\$2,000,000	\$269,746	\$2,269,746
09100 - NON-DEPARTMENTAL	\$20,820,996	\$1,391,399	\$22,212,395
09300 - DEBT SERVICE	\$1,516,696	\$0	\$1,516,696
274 - POLICE FUND TOTAL	\$160,086,926	\$1,661,145	\$161,748,071
EXPENSES TOTAL	\$160,086,926	\$1,661,145	\$161,748,071
Reserves	\$25,501,380	-\$5,662,148	\$19,839,232

Schedule A - 2025 Operating Budget Revision
215 - Emergency Telephone System Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
Revenues			
215 - EMERGENCY TELEPHONE SYSTEM FUND			
34 - CHARGES FOR SERVICES	\$453,399	\$0	\$453,399
38 - MISCELLANEOUS REVENUE	\$11,670,979	\$0	\$11,670,979
39 - OTHER FINANCING SOURCES	\$5,649,668	\$2,000,000	\$7,649,668
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	\$17,774,046	\$2,000,000	\$19,774,046
REVENUES TOTAL	\$17,774,046	\$2,000,000	\$19,774,046
Expenses			
215 - EMERGENCY TELEPHONE SYSTEM FUND			
02600 - E-911	\$17,345,365	\$2,000,000	\$19,345,365
215 - EMERGENCY TELEPHONE SYSTEM FUND TOTAL	\$17,345,365	\$2,000,000	\$19,345,365
EXPENSES TOTAL	\$17,345,365	\$2,000,000	\$19,345,365
Reserves	\$428,681	\$0	\$428,681

Schedule A - 2025 Operating Budget Revision
411 - Special Tax District Bond Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
Starting Fund Balance	\$4,110,429	\$290,554	\$4,400,983
Revenues			
411 - SPECIAL TAX DISTRICT BOND FUND			
31 - TAXES	\$11,430,548	-\$285,842	\$11,144,706
34 - CHARGES FOR SERVICES	\$260,000	\$0	\$260,000
36 - INVESTMENT INCOME	\$100,000	\$0	\$100,000
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	\$11,790,548	-\$285,842	\$11,504,706
REVENUES TOTAL	\$11,790,548	-\$285,842	\$11,504,706
Expenses			
411 - SPECIAL TAX DISTRICT BOND FUND			
09300 - DEBT SERVICE	\$15,279,788	\$0	\$15,279,788
411 - SPECIAL TAX DISTRICT BOND FUND TOTAL	\$15,279,788	\$0	\$15,279,788
EXPENSES TOTAL	\$15,279,788	\$0	\$15,279,788
Reserves	\$621,189	\$4,712	\$625,901

Schedule A - 2025 Operating Budget Revisions
511 - Water & Sewer Operating Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
Starting Fund Balance	\$43,726,620	\$0	\$43,726,620
Revenues			
511 - WATER AND SEWER FUND			
34 - CHARGES FOR SERVICES	\$346,978,921	\$0	\$346,978,921
36 - INVESTMENT INCOME	\$2,168,257	\$0	\$2,168,257
39 - OTHER FINANCING SOURCES	\$350,000	\$0	\$350,000
511 - WATER AND SEWER FUND TOTAL	\$349,497,178	\$0	\$349,497,178
REVENUES TOTAL	\$349,497,178	\$0	\$349,497,178
Expenses			
511 - WATER AND SEWER FUND			
02100 - FINANCE	\$35,680,716	\$5,364	\$35,686,080
08000 - DPT OF WATERSHED MANAGEMENT	\$295,004,788	\$0	\$295,004,788
511 - WATER AND SEWER FUND TOTAL	\$330,685,504	\$5,364	\$330,690,868
EXPENSES TOTAL	\$330,685,504	\$5,364	\$330,690,868
Reserves	\$62,538,294	-\$5,364	\$62,532,930

Schedule A - 2025 Operating Budget Revisions
551 - Airport Operating Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
Starting Fund Balance	\$14,720,089	\$0	\$14,720,089
Revenues			
551 - AIRPORT OPERATING FUND			
38 - MISCELLANEOUS REVENUE	\$9,250,072	\$0	\$9,250,072
551 - AIRPORT OPERATING FUND TOTAL	\$9,250,072	\$0	\$9,250,072
REVENUES TOTAL	\$9,250,072	\$0	\$9,250,072
Expenses			
551 - AIRPORT OPERATING FUND			
08200 - DEKALB-PEACHTREE AIRPORT	\$8,419,832	\$189,765	\$8,609,597
551 - AIRPORT OPERATING FUND TOTAL	\$8,419,832	\$189,765	\$8,609,597
EXPENSES TOTAL	\$8,419,832	\$189,765	\$8,609,597
Reserves	\$15,550,329	-\$189,765	\$15,360,564

Schedule A - 2025 Operating Budget Revisions
581 - Stormwater Management Operating Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
Starting Fund Balance	\$10,012,610	\$0	\$10,012,610
Revenues			
581 - STORMWATER MANAGEMENT OPERATING FUND			
34 - CHARGES FOR SERVICES	\$31,692,444	\$0	\$31,692,444
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	\$31,692,444	\$0	\$31,692,444
REVENUES TOTAL	\$31,692,444	\$0	\$31,692,444
Expenses			
581 - STORMWATER MANAGEMENT OPERATING FUND			
05800 - BEAUTIFICATION	\$2,149,323	-\$908,035	\$1,241,288
06700 - STORMWATER	\$36,160,416	-\$5,100,000	\$31,060,416
581 - STORMWATER MANAGEMENT OPERATING FUND TOTAL	\$38,309,739	-\$6,008,035	\$32,301,704
EXPENSES TOTAL	\$38,309,739	-\$6,008,035	\$32,301,704
Reserves	\$3,395,315	\$6,008,035	\$9,403,350

Schedule A - 2025 Operating Budget Revisions
611 - Vehicle Maintenance Fund

	FY 2025 CURRENT BUDGET		FY 2025 PROPOSED MID-YEAR
	FY2025	Proposed Amendments	FY2025
Revenues			
611 - VEHICLE MAINTENANCE FUND			
33 - INTERGOVERNMENTAL REVENUES	\$200,000	\$0	\$200,000
34 - CHARGES FOR SERVICES	\$40,950,185	\$0	\$40,950,185
38 - MISCELLANEOUS REVENUE	\$450,000	\$0	\$450,000
611 - VEHICLE MAINTENANCE FUND TOTAL	\$41,600,185	\$0	\$41,600,185
REVENUES TOTAL	\$41,600,185	\$0	\$41,600,185
Expenses			
611 - VEHICLE MAINTENANCE FUND			
01200 - FLEET MANAGEMENT	\$39,945,017	\$98,676	\$40,043,693
611 - VEHICLE MAINTENANCE FUND TOTAL	\$39,945,017	\$98,676	\$40,043,693
EXPENSES TOTAL	\$39,945,017	\$98,676	\$40,043,693
Reserves	\$1,655,168	-\$98,676	\$1,556,492

Resolution to Levy Taxes
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**RESOLUTION TO LEVY TAXES
FOR THE YEAR 2025**

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 2025 to provide funds for County government purposes enumerated as follows:

1. A Tax of \$0.254 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 \$11.638 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 (11.027); and to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611).
3. A Tax of \$14.158 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 (11.027); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611); to pay expenses of County, nonbasic police protection (0.067); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.453).
4. A Tax of \$14.091 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 (11.027); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.453).

Resolution to Levy Taxes

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5. A Tax of \$14.118 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 (11.027); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611); to pay expenses of County nonbasic police protection (0.027), 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 (2.453).
6. A Tax of \$14.730 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 (11.027); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611); to pay expenses of County basic and nonbasic police protection (0.639), 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 (2.453).
7. A Tax of \$11.674 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 (11.027); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611); and to pay expenses of County nonbasic police protection (0.036), pursuant to the DeKalb County Special Services Tax Districts Act, Ga. L. 1982, p. 4396, as amended.
8. A Tax of \$14.091 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 (11.027); to provide for the expenditures

Resolution to Levy Taxes

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designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.453).

9. A Tax of \$14.091 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 (11.027); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.453).
10. A Tax of \$14.908 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 (11.027); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611); to pay expenses of County basic and nonbasic police protection (0.662); parks, recreational areas, programs and facilities, or any combination thereof (0.155), 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 (2.453).
11. A Tax of \$15.002 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 (11.027); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611); to pay expenses of County basic and nonbasic police protection (0.756), parks, recreational areas, programs and facilities, or any combination thereof (0.155) 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 (2.453).
12. A Tax of \$14.142 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

Resolution to Levy Taxes
Page 4 of 5

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 (11.027); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611); to pay expenses of County nonbasic police protection (0.051), 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 (2.453).

13. A Tax of \$20.304 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 (11.027); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611); to pay expenses of County basic and nonbasic police protection (5.965), 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 (0.248), 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 (2.453).
14. A Tax of \$20.056 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 (11.027); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the DeKalb Hospital Authority (0.611); to pay expenses of County basic and nonbasic police protection (5.965); and to provide fire protection to properties located within the DeKalb Fire Prevention District (2.453).
15. A Tax of \$20.556 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 (11.027); to provide for the expenditures designated in the contract with the Fulton-DeKalb Hospital Authority and the

Resolution to Levy Taxes
Page 5 of 5

DeKalb Hospital Authority (0.611); to pay expenses of County basic and nonbasic police protection (5.965), 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 (0.500), 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 (2.453). Pursuant to O.C.G.A. 33-8-8.3, \$37,178,506 received from the Insurance Premium Tax in 2024 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 8th day of July 2025, by the DeKalb County Board of Commissioners.

MICHELLE LONG SPEARS
Presiding Officer
Board of Commissioners
DeKalb County, Georgia

Approved by the Chief Executive Officer of DeKalb County, this 8th day of July 2025.

LORRAINE COCHRAN-JOHNSON
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:

County Attorney



Dr. Devon Q. Horton, Superintendent

Mrs. Deirdre P. Pierce, Board Chair
Ms. Allyson Gevertz, Vice Chair
Mr. Andrew B. Ziffer
Ms. Whitney McGinniss
Tiffany Hogan, Ph.D.
Mr. Dijon DaCosta, Sr.
Mr. Awet Eyasu

June 9th, 2025

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-two and seventy-eight hundredths (22.78) 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 2025 shall include the tax herein recommended and that all sums derived there from be paid to the DeKalb County Board of Education.

Mrs. Deirdre P. Pierce
Chair, DeKalb Board of Education

Dr. Devon Q. Horton
Superintendent, DeKalb County School District

DeKalb County 2025 Millage Rates

Board of Commissioners Regular Meeting
Public Hearing – 10:00 AM
Tuesday, June 24, 2025



DeKalb County
G E O R G I A

Sample Property Tax Bill



DeKalb County
GEORGIA



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

- 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.**

- The county began 2025 with a \$39.6 million EHOST reserve
- The proposed millage rates for 2025 will return these funds 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
- Additional credits will apply to property taxes levied by municipalities within DeKalb as well as county taxes levied in unincorporated areas

- Taxpayers will receive a total of \$206.3 million in EHOST property tax relief
- \$193.5 million will be applied to the countywide millage rates, County Operations (General Fund) and Hospital.
- \$12.8 million will be applied to other millage rates levied by municipalities or other county millage rates
- The additional EHOST tax relief will be distributed on a proportionally basis to the cities and unincorporated DeKalb based on the gross homestead tax digest.

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



DeKalb County
GEORGIA

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



DeKalb County
GEORGIA

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

Additional EHOST Tax Relief



DeKalb County
GEORGIA

Tax District	Gross Homestead Digest (40%)	% of Gross Homestead Digest	Distribution Amount
Unincorporated	12,829,239,561	45.1%	5,779,394.31
Atlanta	2,576,812,244	9.1%	1,166,130.56
Avondale	306,794,792	1.1%	140,960.84
Brookhaven	3,795,539,347	13.4%	1,717,159.29
Chamblee	840,647,840	3.0%	384,438.65
Clarkston	84,743,456	0.3%	38,443.86
Decatur	1,852,014,480	6.5%	832,950.40
Doraville	252,272,160	0.9%	115,331.59
Dunwoody	2,791,576,475	9.8%	1,255,832.91
Lithonia	24,590,880	0.1%	12,814.62
Pine Lake	32,740,040	0.1%	12,814.62
Stone Mountain	111,843,080	0.4%	51,258.49
Stonecrest	1,311,004,325	4.6%	589,472.59
Tucker	1,594,780,179	5.6%	717,618.81
Total	28,404,598,859	100.0%	12,814,621.54

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)**

6/24/2025

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

Unincorporated Tax Comparison



DeKalb County
GEORGIA

Fair Market Value of Homestead Properties	Net County Tax 2024	Net County Tax 2025	Savings 2025 vs. 2024
\$150,000	\$545.05	\$418.79	-\$126.26
\$300,000	\$1,193.53	\$918.29	-\$275.24
*\$450,000	\$1,842.01	\$1,417.78	-\$424.23
\$600,000	\$2,490.49	\$1,917.28	-\$573.21
\$750,000	\$3,138.97	\$2,416.78	-\$722.19
\$900,000	\$3,787.45	\$2,916.28	-\$871.17
\$1,000,000	\$4,219.77	\$3,249.28	-\$970.49

Proposed Unincorporated Millage Rates by Fund



DeKalb County
GEORGIA

Fund	2025 Current		2025 Proposed	
	Total Reserves	Months Reserved	Total Reserves	Months Reserved
General - 100	59,640,695	1.3	60,872,058	1.3
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>	<i>117,273,157</i>	<i>1.5</i>	<i>107,397,031</i>	<i>1.3</i>

- 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.

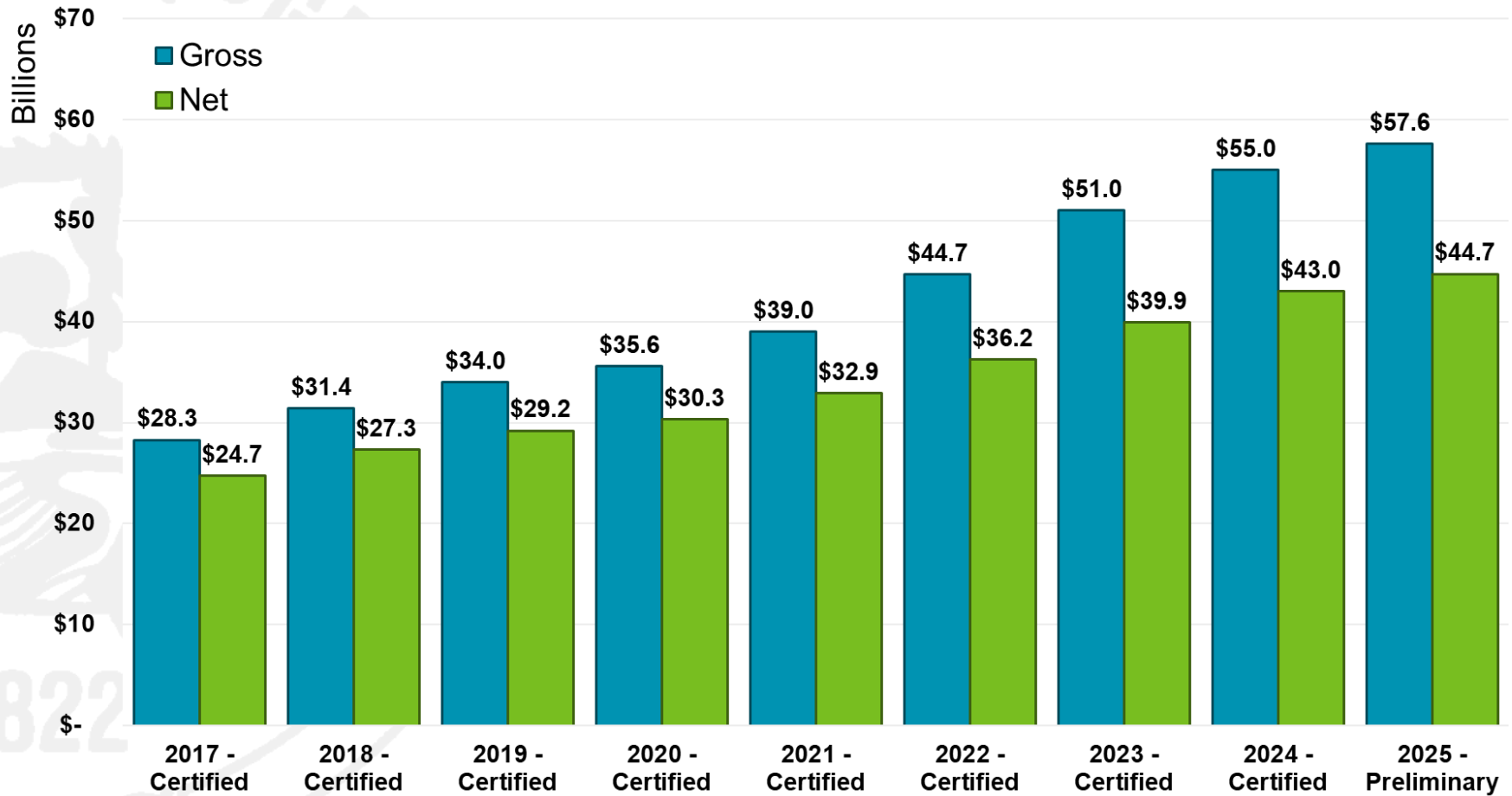
The **property assessment freeze exemption** also applies to any property with a homestead exemption, which offsets the tax liability that arise from increased property assessments.

- 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.
- Additional EHOST credits will be applied to millage rates levied by municipalities or other county millage rates.

Countywide Maintenance & Operations (M&O) Tax Digest

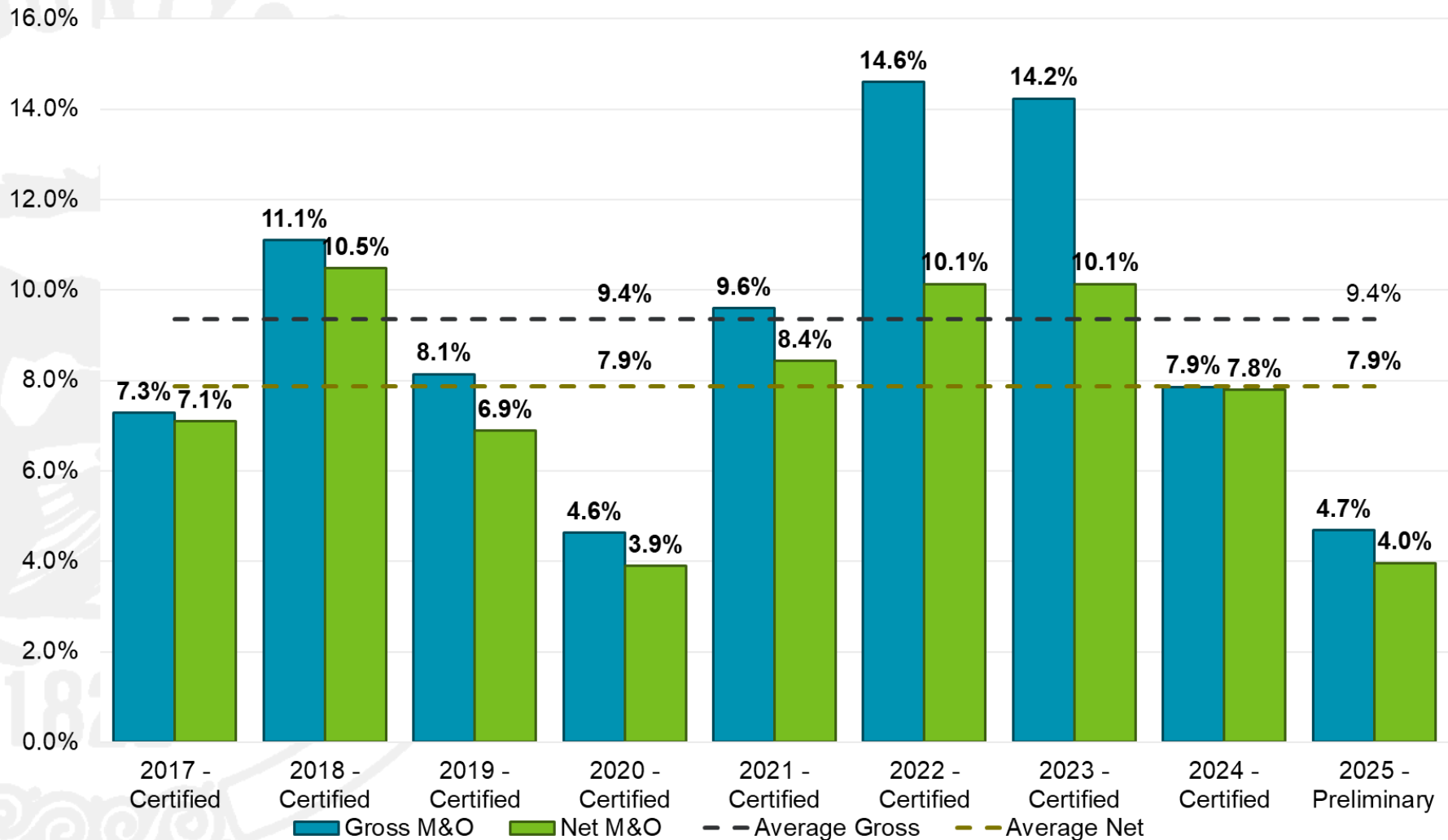


Tax Digest – Annual Change



DeKalb County
GEORGIA

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



DeKalb County 2025 Millage Rates

Board of Commissioners Regular Meeting
Public Hearing – 10:00 AM
Tuesday, June 24, 2025



DeKalb County
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