



Understanding Your DeKalb County Property Tax Bill

Your DeKalb County tax bill (shown below) is a summation of all property tax information specific to your property parcel and delineates your county, board of education, and city tax liabilities as calculated by the DeKalb County Tax Commissioner. This document has been created for the purpose of assisting you in understanding your tax bill as well as how your final tax liability is calculated. For the purposes of this instructional we will be utilizing a copy of the DeKalb 2015 bill format.

TAXING AUTHORITIES		TAXABLE ASSESSMENT	X	MILLAGE	=	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	=	NET TAX DUE																																																																																																								
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> 2015 DEKALB COUNTY REAL ESTATE TAX STATEMENT PAY ONLINE AT www.dekalbcountyga.gov/taxcommissioner </div> <div style="text-align: right;"> IRVIN JOHNSON CHIEF DEPUTY TAX COMMISSIONER </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="width: 45%;"> <p>OWNER John Doe</p> <p>CO-OWNER</p> <p>PARCEL I.D. \ PIN 12 345 67 890 \ 1234567</p> <p>PROPERTY ADDRESS 1234 Brookhaven Way</p> <p>TAX DISTRICT 20 BROOKHAVEN</p> </div> <div style="width: 50%; border-left: 1px solid black; padding-left: 5px;"> <p>APPRaisal VALUES AND EXEMPTION INFORMATION</p> <p>TOTAL APPRAISAL 402,100 EXEMPTION CODE H1F</p> <p>40% ASSESSMENT 160,840 BASE ASSESSMENT FREEZE 136,360</p> <p>APPEAL ASSESSMENT 0 NET FROZEN EXEMPTION 24,480</p> </div> </div> <p style="font-size: small; margin-top: 5px;">YOUR TOTAL TAX SAVINGS FOR THIS YEAR IS \$1,719.88. THIS YEAR THE STATE PORTION OF YOUR TAX BILL IS BEING REDUCED AND WILL GRADUALLY BE ELIMINATED FROM YOUR TAX BILL. THIS TAX RELIEF WAS PASSED BY THE GOVERNOR AND THE HOUSE OF REPRESENTATIVES AND THE GEORGIA STATE SENATE.</p>																																																																																																																						
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Appraisal Values and Exemption Information

Located in the top right corner of the bill are several numeric values which illustrate the property’s fair market value, assessment value, and assessment freeze value, as well as a code indicating the type of exemption applied to your tax assessments. They are defined in detail below.

- **Total Appraisal Value (\$402,100)** - This dollar amount represents the fair market value of a property as determined by the DeKalb County Property Appraisal Department and is the value from which all subsequent tax calculations originate.

APPRAISAL VALUES AND EXEMPTION INFORMATION			
TOTAL APPRAISAL	402,100	EXEMPTION CODE	H1F
40% ASSESSMENT	160,840	BASE ASSESSMENT FREEZE	136,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	24,480

- **40% Assessment (\$160,840)** – Georgia State Code (O.C.G.A. 48-5-7) states that all taxable tangible property must be assessed at 40% of its fair market value. This is the maximum value a property may be taxed upon in the absence of a homestead exemption and/or a base assessment freeze.

APPRAISAL VALUES AND EXEMPTION INFORMATION			
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40% ASSESSMENT	160,840	BASE ASSESSMENT FREEZE	136,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	24,480

- **Appeal Assessment (\$0.00)** – In the case of a successful property assessment appeal, the adjudicated assessment value will appear here. In the case of this particular bill, there have been no adjustments made as the result of an appeal.

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- **Exemption Code (H1F)** – This code refers to the type of exemption applied to a property tax bill. In this case H1F refers to the basic homestead exemption.

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- **Base Assessment Freeze (\$136,360)** – The Base Assessment Freeze is the property value from which your taxes are calculated from in the event of a successful property assessment freeze application. This will be the 40% Assessment Value your property held at the time of the property freeze application and will protect you from increased DeKalb County tax liability in the event your property increases in value. Note that the freeze does not apply to Board of Education taxes.

APPRAISAL VALUES AND EXEMPTION INFORMATION

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- **Net Frozen Exemption (\$24,480)** – Your Net Frozen Exemption amount is the difference between your property’s 40% assessed value and your Base Assessment Freeze. In this case that equates to \$24,480.

APPRAISAL VALUES AND EXEMPTION INFORMATION

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Property Tax Bill Assessing Authorities

The Property Tax bill contains three separate sections, one for each taxing authority (see below). The first contains your DeKalb County Taxes and the calculation of the amount levied for each individual tax. Immediately following is the DeKalb Board of Education tax section, and the last section contains your city, state, and utility charges. Each section outlines the taxes levied by each entity as well as how they are calculated, and then concludes with your final adjusted tax liability.

COUNTY GOVERNMENT TAXES			Levied by the Board of Commissioners: representing 20.47% of your tax statement					
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	NET TAX DUE
COUNTY OPNS	160,840		.0103900	1,671.13	254.35	103.90	577.68	735.20
HOSPITALS	160,840		.0008900	143.15	21.79	8.90	49.48	62.98
COUNTY BONDS	160,840		.0000100	1.61	0.25	0.00	0.00	1.36
UNIC BONDS	160,840		.0006300	101.33	15.41	0.00	0.00	85.92
FIRE	160,840		.0027500	442.31	67.32	27.50	152.89	194.60
TOTAL COUNTY TAXES								\$1,080.06
BOARD OF EDUCATION - SCHOOL TAXES			Levied by the Board of Education: representing 66.72% of your tax statement					
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	NET TAX DUE
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TOTAL SCHOOL TAX								\$3,520.10
STATE & CITY TAXES, AND OTHER CHARGES			Levied as applicable by State, City, or County: representing 12.81% of your tax statement					
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STREET LIGHT	71 UNIT(S)		.65	46.15	0.00	0.00	0.00	46.15
TOTAL STATE, CITY AND OTHER ASSESSMENTS								\$676.11
TOTAL PROPERTY TAXES			TOTAL MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	NET TAX DUE
TOTAL DUE			0.041190	6,996.15	448.00	491.83	780.05	\$5,276.27

How Are My Taxes Calculated?

When understanding how your taxes are calculated one must begin with the 40% assessment value (\$160,840). This is the property value each individual tax is devised from and then all exemptions and HOST credits are applied in sequence. Below is a step-by-step process outlining the calculation and how your final net tax liability is determined. Because each tax and the net liability are determined in the same fashion, regardless of authority, the County portion of the bill will be used to illustrate the process. For the purposes of this step-by-step illustration, the County Operations Tax (County OPNS) will be calculated.

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TOTAL COUNTY TAXES								\$1,080.06

1. First, Take the taxable assessment value (\$160,840) and multiply it by the corresponding millage rate (.0103900).

*The millage rate is the amount per \$1,000 used to calculate taxes on property. Millage rates are most often found in personal property taxes, where the expressed millage rate is multiplied by the total taxable value of the property to arrive at the property taxes due

2. This will result in the unadjusted gross tax liability which in this case equals \$1,671.13. This would be the amount an individual would pay in the absence of any tax credits and/or exemptions, but as we can see here, there are still two exemptions and a credit to deduct.
3. The next step is determining your net tax due by calculating and then finally adding up all of the exemptions and credits.
4. First, the frozen exemption credit must be calculated. This is done by multiplying the Net Freeze (\$24,480) by the corresponding millage rate (.0103900) which results in a frozen exemption of \$254.35.

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FIRE	160,840		.0027500	442.31	67.32	27.50	152.89	194.60
TOTAL COUNTY TAXES								\$1,080.06

5. Now the Homestead exemption must be calculated. Citizens who live in DeKalb County enjoy a \$10,000 homestead exemption if successfully applied for. The final exemption amount is

calculated by multiplying the homestead exemption amount (\$10,000) by the appropriate millage rate, which results in a \$103.90 exemption.

- Finally, the HOST tax credit must be applied. Please note that the HOST credit does not apply to your Board of Education liability. The value of this credit varies from year to year and applies to homeowners that currently have a homestead exemption. In 2015 the HOST credit was 44%. This credit is determined after both the frozen and homestead exemptions are deducted from the gross tax liability ($1,671.13 - 254.35 - 103.90 = 1,312.88$). This final amount (\$1,312.88) is then multiplied by the HOST credit for that given year (44%) and the resulting number (\$577.68) is your HOST credit.

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TOTAL COUNTY TAXES								\$1,080.06

- Now that all of the exemptions and credits are accounted for they must be added up and subtracted from the gross tax liability.

Frozen Exemption (\$254.35) + HMST Exemption (\$103.90) + HOST Credit (\$577.68) = \$935.93

COUNTY GOVERNMENT TAXES				Levied by the Board of Commissioners: representing 20.47% of your tax statement				
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	NET TAX DUE
COUNTY OPNS	160,840		.0103900	1,671.13	254.35	103.90	577.68	735.20
HOSPITALS	160,840		.0008900	143.15	21.79	8.90	49.48	62.98
COUNTY BONDS	160,840		.0000100	1.61	0.25	0.00	0.00	1.36
UNIC BONDS	160,840		.0006300	101.33	15.41	0.00	0.00	85.92
FIRE	160,840		.0027500	442.31	67.32	27.50	152.89	194.60
TOTAL COUNTY TAXES								\$1,080.06

When the sum of the exemptions (\$935.93) is subtracted from the Gross Tax Amount (\$1,671.13) you will arrive at your final adjusted tax liability for the levied tax. In this case that final amount is \$735.20.

8. These steps are repeated for each tax in each section in order to determine the final total amount due to the county. For John Doe, this amount is \$5,276.27.

COUNTY GOVERNMENT TAXES				Levied by the Board of Commissioners: representing 20.47% of your tax statement				
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	NET TAX DUE
COUNTY OPNS	160,840		.0103900	1,671.13	254.35	103.90	577.68	735.20
HOSPITALS	160,840		.0008900	143.15	21.79	8.90	49.48	62.98
COUNTY BONDS	160,840		.0000100	1.61	0.25	0.00	0.00	1.36
UNIC BONDS	160,840		.0006300	101.33	15.41	0.00	0.00	85.92
FIRE	160,840		.0027500	442.31	67.32	27.50	152.89	194.60
TOTAL COUNTY TAXES								\$1,080.06
BOARD OF EDUCATION - SCHOOL TAXES				Levied by the Board of Education: representing 66.72% of your tax statement				
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	NET TAX DUE
SCHOOL OPNS	160,840		.0237300	3,816.73	0.00	296.63	0.00	3,520.10
TOTAL SCHOOL TAX								\$3,520.10
STATE & CITY TAXES, AND OTHER CHARGES				Levied as applicable by State, City, or County: representing 12.81% of your tax statement				
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	NET TAX DUE
STATE TAXES	160,840		.0000500	8.04	0.00	0.10	0.00	7.94
CITY TAXES	160,840		.0027400	440.70	88.88	54.80	0.00	297.02
DEKALB SANI	1 UNIT(S)		265	265.00	0.00	0.00	0.00	265.00
STORM WATER	1 UNIT(S)		60	60.00	0.00	0.00	0.00	60.00
STREET LIGHT	71 UNIT(S)		.65	46.15	0.00	0.00	0.00	46.15
TOTAL STATE, CITY AND OTHER ASSESSMENTS								\$676.11
TOTAL PROPERTY TAXES			TOTAL MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	NET TAX DUE
TOTAL DUE			0.041190	6,996.15	448.00	491.83	780.05	\$5,276.27

Brookhaven City Tax Calculation

Though the methodology detailed above remains constant throughout the calculation of each levied tax on your bill, there does exist one exception, the city property tax. Citizens who have lived in the City of Brookhaven continuously before incorporation into the present enjoy an additional property assessment freeze that applies solely to the city tax. This freeze will be equal to the 40% Assessment value on your 2012 DeKalb County Property Tax bill. Unfortunately, the city base assessment freeze value does not appear on future DeKalb County Property Tax bills and the absence of this information can hamper a thorough understanding of the bill. The following steps will illustrate the process of calculating both the city base assessment freeze value as well as the city tax liability.

1. In order to calculate the city base assessment freeze value one must start by dividing the Frozen Exemption amount (\$88.88) by the Gross Tax Amount (\$440.70). This results in a value of .2016791

STATE & CITY TAXES, AND OTHER CHARGES			Levied as applicable by State, City, or County: representing 12.81% of your tax statement				
TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	NET TAX DUE
STATE TAXES	160,840	.0000500	8.04	0.00	0.10	0.00	7.94
CITY TAXES	160,840	.0027400	440.70	88.88	54.80	0.00	297.02
DEKALB SANI	1 UNIT(S)	265	265.00	0.00	0.00	0.00	265.00
STORM WATER	1 UNIT(S)	60	60.00	0.00	0.00	0.00	60.00
STREET LIGHT	71 UNIT(S)	.65	46.15	0.00	0.00	0.00	46.15
TOTAL STATE, CITY AND OTHER ASSESSMENTS							\$676.11
TOTAL PROPERTY TAXES		TOTAL MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	NET TAX DUE
TOTAL DUE		0.041190	6,996.15	448.00	491.83	780.05	\$5,276.27

2. The 40% Assessment Value on your tax bill is now multiplied by this value (.2016791) and results in a value of \$32,438.066 which will now be converted into a dollar value that is rounded to the nearest tens place (\$32,440.00). This is the Net Frozen Exemption related to the city base assessment freeze (see Net Frozen Exemption pg.3).

APPRAISAL VALUES AND EXEMPTION INFORMATION

TOTAL APPRAISAL	402,100	EXEMPTION CODE	H1F
40% ASSESSMENT	160,840	BASE ASSESSMENT FREEZE	136,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	24,480

3. Subtracting this net frozen exemption value (\$32,440.00) from the 40% Assessment value (\$160,840) will result in the Brookhaven base assessment freeze, which in this case is \$128,400.
4. Multiply the gross tax amount (\$440.70) by the percentage difference between the Net Frozen Exemption (\$32,440) and the 40% Assessment (\$160,840), which in this case equates to 20.17% (See Net Frozen Exemption Value, Pg.7 Step 3).
5. $\$440.70$ (City Gross Tax Amount) * 20.17% = $\$88.88$ (Frozen Exemption)

6. Brookhaven citizens also enjoy a \$20,000 homestead exemption. In order to calculate the exemption you must multiply the \$20,000 exemption by the millage rate (.0027400) which results in an exemption of \$54.80.

STATE & CITY TAXES, AND OTHER CHARGES				Levied as applicable by State, City, or County: representing 12.81% of your tax statement									
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	=	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	=	NET TAX DUE
STATE TAXES	160,840		.0000500		8.04		0.00		0.10		0.00		7.94
CITY TAXES	160,840		.0027400		440.70		88.88		54.80		0.00		297.02
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		265.00
STORM WATER	1 UNIT(S)		60		60.00		0.00		0.00		0.00		60.00
STREET LIGHT	71 UNIT(S)		.65		46.15		0.00		0.00		0.00		46.15
TOTAL STATE, CITY AND OTHER ASSESSMENTS												\$676.11	
TOTAL PROPERTY TAXES												\$676.11	
				TOTAL MILLAGE	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	=	NET TAX DUE
				0.041190	6,996.15		448.00		491.83		780.05		\$5,276.27

7. Now that the exemptions have been calculated they must now be subtracted from the Gross tax Liability in order to calculate the net tax due (\$440.70- \$88.88 -54.80= \$297.02)

Supplemental Information and Resources

For any additional information or more pointed inquiries, the DeKalb County Assessor's Office can be reached by visiting their website by phone at [\(404\) 298-4000](tel:4042984000).

There is also a FAQ page at the DeKalb County Tax Commissioners website that outlines some of the most commonly asked regarding taxes in DeKalb County.

CITY OF BROOKHAVEN, GEORGIA

**STATEMENT OF NET POSITION
DECEMBER 31, 2015**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 11,912,985	\$ 1,836,563	\$ 13,749,548
Accounts receivable	3,624,327	30,404	3,654,731
Property taxes receivable	627,404	-	627,404
Due from other governments	1,943,736	-	1,943,736
Prepays	425,023	-	425,023
Capital assets:			
Nondepreciable	1,924,238	-	1,924,238
Depreciable, net of accumulated depreciation	65,113,605	6,860,091	71,973,696
Total assets	85,571,318	8,727,058	94,298,376
LIABILITIES			
Accounts payable	1,909,570	60,972	1,970,542
Accrued liabilities	165,464	-	165,464
Unearned revenue	379,485	-	379,485
Compensated absences, due within one year	571,071	-	571,071
Capital leases payable, due within one year	783,377	-	783,377
Capital leases payable, due in more than one year	769,673	-	769,673
Total liabilities	4,578,640	60,972	4,639,612
NET POSITION			
Net investment in capital assets	65,484,793	6,860,091	72,344,884
Restricted for streetlight service	368,189	-	368,189
Restricted for law enforcement	21,665	-	21,665
Restricted for E-911 operations	54,460	-	54,460
Restricted for promotion of tourism	1,758,432	-	1,758,432
Unrestricted	13,305,139	1,805,995	15,111,134
Total net position	\$ 80,992,678	\$ 8,666,086	\$ 89,658,764

The accompanying notes are an integral part of these financial statements.