



## Understanding Your DeKalb County Property Tax Bill

The DeKalb County property tax statement (example below) is a summation of all property tax information specific to an individual property and delineates your county, schools, and city property tax liabilities as calculated by the DeKalb County Tax Commissioner. This document has been created help property owners understand their tax statement as well as how the net tax due is calculated. For the purposes of this instructional, the 2023 DeKalb County Real Property Tax Statement is used.



### 2023 DEKALB COUNTY REAL ESTATE TAX STATEMENT

JOHNSON TAX COMMISSIONER

PAY ONLINE OR SIGN UP FOR PAPERLESS BILLING AT [www.dekalbtax.org](http://www.dekalbtax.org)

OWNER		<b>APPRAISAL VALUES AND EXEMPTION INFORMATION</b>			
CO-OWNER		TOTAL APPRAISAL	1,025,600	EXEMPTION CODE	H1F
PARCEL ID / PIN		40% ASSESSMENT	410,240	BASE ASSESSMENT FRZ	306,840
PROPERTY ADDRESS		APPEAL ASSESSMENT	348,704	NET FROZEN EXEMPTION	41,864
TAX DISTRICT					

The 2023 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 9.87% of your tax statement															
Board of Education School Taxes are levied by the Board of Education and represent 76.95% of your tax statement															
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 13.18% of your tax statement															
TAXING AUTHORITIES	TAXABLE ASSESSMENT	x	MILLAGE	=	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	EHOST CREDIT	=	HTRG CREDIT	=	NET TAX DUE
COUNTY OPNS	348,704		.0092090		3,211.22		385.53		92.09		2,733.60		0.00		0.00
HOSPITALS	348,704		.0003790		132.16		15.87		3.79		112.50		0.00		0.00
COUNTY BONDS	348,704		.0000000		0.00		0.00		0.00		0.00		0.00		0.00
UNIC BONDS	348,704		.0004790		167.03		20.05		0.00		0.00		0.00		146.98
FIRE	348,704		.0028370		989.27		118.76		28.37		0.00		51.07		791.07
<b>COUNTY SUBTOTAL</b>															<b>938.05</b>
SCHOOL OPNS	348,704		.0229800		8,013.22		0.00		287.26		0.00		413.64		7,312.32
<b>SCHOOL SUBTOTAL</b>															<b>7,312.32</b>
STATE TAXES	348,704		.0000000		0.00		0.00		0.00		0.00		0.00		0.00
CITY TAXES	348,704		.0027400		955.45		114.71		98.64		0.00		49.32		692.78
CITY BONDS	348,704		.0004900		170.86		20.50		17.64		0.00		0.00		132.72
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		0.00		265.00
STORM WATER	1 UNIT(S)		100.5		100.50		0.00		0.00		0.00		0.00		100.50
STREET LIGHT	154 UNIT(S)		.4		61.60		0.00		0.00		0.00		0.00		61.60
<b>OTHER SUBTOTAL</b>															<b>1,252.60</b>
<b>TOTAL PROPERTY TAXES</b>															
<b>TOTAL DUE</b>			<b>0.039114</b>		<b>14,066.31</b>		<b>675.42</b>		<b>527.79</b>		<b>2,846.10</b>		<b>514.03</b>		<b>9,502.97</b>

THE 'HTRG CREDIT' REDUCTION SHOWN ON YOUR BILL IS THE RESULT OF HOMEOWNER TAX RELIEF ENACTED BY THE GOVERNOR AND THE GENERAL ASSEMBLY OF THE STATE OF GEORGIA.

**SPECIAL NOTICE:** AS REQUIRED BY STATE LAW O.C.G.A. 48-5-311, THIS IS A **TEMPORARY** BILL PENDING THE RESOLUTION OF YOUR APPEAL. IF AN APPEAL HAD NOT BEEN FILED, YOUR TAXES WOULD HAVE BEEN \$10,917.07 BASED ON THE ORIGINAL ASSESSMENT OF 410,240. THIS **TEMPORARY** BILL OF \$9,502.97 IS BASED ON AN APPEAL ASSESSMENT OF 348,704. PAYMENTS ARE STILL REQUIRED BY OCTOBER 2ND AND NOVEMBER 15TH. THE FINAL AMOUNT WILL BE ADJUSTED WHEN THE APPEAL IS RESOLVED. IF THE APPEAL IS RESOLVED BEFORE NOVEMBER 15TH, A BILL WILL BE ISSUED FOR THE BALANCE DUE OR A REFUND WILL BE SENT FOR ANY OVERPAYMENT. INTEREST APPLIES AFTER NOVEMBER 15TH.

OUR RECORDS INDICATE THAT A MORTGAGE COMPANY IS RESPONSIBLE FOR PAYMENT OF TAXES. IF A MORTGAGE COMPANY IS NOT RESPONSIBLE, PLEASE SUBMIT PAYMENT AS SHOWN BELOW.

YOUR TOTAL TAX SAVINGS FOR THIS YEAR IS \$4,049.31. A REDUCTION OF \$527.79 IS DERIVED FROM YOUR LOCAL CONSTITUTIONAL HOMESTEAD EXEMPTION(S). THE E-HOST CREDIT OF \$2,846.10 IS THE RESULT OF AN ADDITIONAL HOMESTEAD EXEMPTION FUNDED BY PROCEEDS FROM THE EQUALIZED HOMESTEAD OPTION SALES TAX. THE PROPERTY TAX FREEZE EXEMPTION SAVED YOU \$675.42.

## Appraisal Values and Exemption Information

Located in the top right corner of the property tax statement are several numeric values which illustrate the property's total appraisal, 40% assessment value, and base assessment freeze value, as well as a code indicating the type of exemption applied to the property. Each of these items are defined below.

**Total Appraisal (\$1,025,600)** – This amount represents the fair market value of the property as determined by the DeKalb County Property Appraisal Department and is the value from which all subsequent tax calculations originate.

<b><u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u></b>			
<b>TOTAL APPRAISAL</b>	<b>1,025,600</b>	EXEMPTION CODE	H1F
40% ASSESSMENT	410,240	BASE ASSESSMENT FRZ	306,840
APPEAL ASSESSMENT	348,704	NET FROZEN EXEMPTION	41,864

**40% Assessment (\$410,240)** – 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 valuation a property may be taxed upon in the absence of a homestead exemption and/or a base assessment freeze or other exemptions.

<b><u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u></b>			
TOTAL APPRAISAL	1,025,600	EXEMPTION CODE	H1F
<b>40% ASSESSMENT</b>	<b>410,240</b>	BASE ASSESSMENT FRZ	306,840
APPEAL ASSESSMENT	348,704	NET FROZEN EXEMPTION	41,864

**Appeal Assessment (\$348,704)** – In the case of a successful property assessment appeal with the Dekalb County Board of Appeals, the adjudicated assessment value will appear here. In the case of this particular property tax statement, there has been an adjustment of **\$61,536** made as the result of an assessment appeal ( $\$410,240 - \$61,536 = \$348,704$ ).

<b><u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u></b>			
TOTAL APPRAISAL	1,025,600	EXEMPTION CODE	H1F
40% ASSESSMENT	410,240	BASE ASSESSMENT FRZ	306,840
<b>APPEAL ASSESSMENT</b>	<b>348,704</b>	NET FROZEN EXEMPTION	41,864

**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.

<b><u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u></b>			
TOTAL APPRAISAL	1,025,600	<b>EXEMPTION CODE</b>	<b>H1F</b>
40% ASSESSMENT	410,240	BASE ASSESSMENT FRZ	306,840
APPEAL ASSESSMENT	348,704	NET FROZEN EXEMPTION	41,864

**Base Assessment FRZ (\$306,840)** – The Base Assessment FRZ (Freeze) is the property value from which taxes are calculated. For County property taxes, the base assessment freeze is the result of a successful property assessment freeze application. This freeze for assessment purposes protects property owners from increased DeKalb County property tax liability in the event the property increases in value. Note, the freeze does not apply to school property taxes.

NOTE: Both DeKalb County and the City of Brookhaven have Base Assessment FRZ for homesteaded properties, but the definition and methodology are different. The annual Tax Statement from DeKalb County only shows the County Base Assessment FRZ, which may or may not equal the City of Brookhaven Base Assessment FRZ.

<b><u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u></b>			
TOTAL APPRAISAL	1,025,600	EXEMPTION CODE	H1F
40% ASSESSMENT	410,240	<b>BASE ASSESSMENT FRZ</b>	<b>306,840</b>
APPEAL ASSESSMENT	348,704	NET FROZEN EXEMPTION	41,864

**Net Frozen Exemption (\$41,864)** – The Net Frozen Exemption amount is the difference between the property’s Appeal Assessment value (or the 40% Assessment value if Appeal Assessment value is zero) and the Base Assessment FRZ. ( $\$348,704 - \$41,864 = \$306,840$ )

<b><u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u></b>			
TOTAL APPRAISAL	1,025,600	EXEMPTION CODE	H1F
40% ASSESSMENT	410,240	BASE ASSESSMENT FRZ	306,840
APPEAL ASSESSMENT	348,704	<b>NET FROZEN EXEMPTION</b>	<b>41,864</b>

# Property Tax Authorities

The Real Property Tax Statement contains three separate sections for taxation, one for each taxing authority (see below). The first reflects DeKalb County property taxes and the calculation of the amount levied for each individual DeKalb County property tax categories. The second is the DeKalb County Board of Education "School OPNS" property tax, and the third section contains the city and state property taxes as well as utility fees. Each section details the property taxes levied by each entity as well as the calculation, and concludes with the Net Tax Due.



## 2023 DEKALB COUNTY REAL ESTATE TAX STATEMENT

IRVIN J. JOHNSON TAX COMMISSIONER

PAY ONLINE OR SIGN UP FOR PAPERLESS BILLING AT [www.dekalbtax.org](http://www.dekalbtax.org)

OWNER CO-OWNER PARCEL ID / PIN PROPERTY ADDRESS TAX DISTRICT		<b>APPRAISAL VALUES AND EXEMPTION INFORMATION</b>			
		TOTAL APPRAISAL	1,025,600	EXEMPTION CODE	H1F
		40% ASSESSMENT	410,240	BASE ASSESSMENT FRZ	306,840
		APPEAL ASSESSMENT	348,704	NET FROZEN EXEMPTION	41,864

The 2023 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 9.87% of your tax statement														
Board of Education School Taxes are levied by the Board of Education and represent 76.95% of your tax statement														
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 13.18% of your tax statement														
TAXING AUTHORITIES	TAXABLE ASSESSMENT	x	MILLAGE	=	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	EHOST CREDIT	HTRG CREDIT	=	NET TAX DUE
COUNTY OPNS	348,704		.0092090		3,211.22		385.53		92.09		2,733.60	0.00		0.00
HOSPITALS	348,704		.0003790		132.16		15.87		3.79		112.50	0.00		0.00
COUNTY BONDS	348,704		.0000000		0.00		0.00		0.00		0.00	0.00		0.00
UNIC BONDS	348,704		.0004790		167.03		20.05		0.00		0.00	0.00		146.98
FIRE	348,704		.0028370		989.27		118.76		28.37		0.00	51.07		791.07
<b>COUNTY SUBTOTAL</b>														<b>938.05</b>
SCHOOL OPNS	348,704		.0229800		8,013.22		0.00		287.26		0.00	413.64		7,312.32
<b>SCHOOL SUBTOTAL</b>														<b>7,312.32</b>
STATE TAXES	348,704		.0000000		0.00		0.00		0.00		0.00	0.00		0.00
CITY TAXES	348,704		.0027400		955.45		114.71		98.64		0.00	49.32		692.78
CITY BONDS	348,704		.0004900		170.86		20.50		17.64		0.00	0.00		132.72
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00	0.00		265.00
STORM WATER	1 UNIT(S)		100.5		100.50		0.00		0.00		0.00	0.00		100.50
STREET LIGHT	154 UNIT(S)		.4		61.60		0.00		0.00		0.00	0.00		61.60
<b>OTHER SUBTOTAL</b>														<b>1,252.60</b>
<b>TOTAL PROPERTY TAXES</b>														
<b>TOTAL DUE</b>			<b>0.039114</b>		<b>14,066.31</b>		<b>675.42</b>		<b>527.79</b>		<b>2,846.10</b>	<b>514.03</b>		<b>9,502.97</b>

THE 'HTRG CREDIT' REDUCTION SHOWN ON YOUR BILL IS THE RESULT OF HOMEOWNER TAX RELIEF ENACTED BY THE GOVERNOR AND THE GENERAL ASSEMBLY OF THE STATE OF GEORGIA.

**SPECIAL NOTICE:** AS REQUIRED BY STATE LAW O.C.G.A. 48-5-311, THIS IS A **TEMPORARY** BILL PENDING THE RESOLUTION OF YOUR APPEAL. IF AN APPEAL HAD NOT BEEN FILED, YOUR TAXES WOULD HAVE BEEN \$10,917.07 BASED ON THE ORIGINAL ASSESSMENT OF 410,240. THIS **TEMPORARY** BILL OF \$9,502.97 IS BASED ON AN APPEAL ASSESSMENT OF 348,704. PAYMENTS ARE STILL REQUIRED BY OCTOBER 2ND AND NOVEMBER 15TH. THE FINAL AMOUNT WILL BE ADJUSTED WHEN THE APPEAL IS RESOLVED. IF THE APPEAL IS RESOLVED BEFORE NOVEMBER 15TH, A BILL WILL BE ISSUED FOR THE BALANCE DUE OR A REFUND WILL BE SENT FOR ANY OVERPAYMENT. INTEREST APPLIES AFTER NOVEMBER 15TH.

OUR RECORDS INDICATE THAT A MORTGAGE COMPANY IS RESPONSIBLE FOR PAYMENT OF TAXES. IF A MORTGAGE COMPANY IS NOT RESPONSIBLE, PLEASE SUBMIT PAYMENT AS SHOWN BELOW.

YOUR TOTAL TAX SAVINGS FOR THIS YEAR IS \$4,049.31. A REDUCTION OF \$527.79 IS DERIVED FROM YOUR LOCAL CONSTITUTIONAL HOMESTEAD EXEMPTION(S). THE E-HOST CREDIT OF \$2,846.10 IS THE RESULT OF AN ADDITIONAL HOMESTEAD EXEMPTION FUNDED BY PROCEEDS FROM THE EQUALIZED HOMESTEAD OPTION SALES TAX. THE PROPERTY TAX FREEZE EXEMPTION SAVED YOU \$675.42.

## How Are Property Taxes Calculated?

When calculating property taxes, the rates are applied to the APPEAL ASSESSMENT (or 40% ASSESSMENT if APPEAL ASSESSMENT is zero) (\$348,704). The resulting number is the "GROSS TAX AMOUNT." Then, all exemptions and the credits are applied in sequence. Below is a step-by-step process outlining the calculation and how the "NET TAX DUE" is determined.

The "NET TAX DUE" is determined in the same fashion for each taxing authority, but the exemptions and credits may differ by taxing authority (i.e., county, schools, and city). The following example demonstrates the property tax calculation for the first line of the property tax statement "COUNTY OPNS." This example is followed by the City of Brookhaven portion of the property tax statement.

<b>APPRAISAL VALUES AND EXEMPTION INFORMATION</b>			
TOTAL APPRAISAL	1,025,600	EXEMPTION CODE	H1F
40% ASSESSMENT	410,240	BASE ASSESSMENT FRZ	306,840
APPEAL ASSESSMENT	<b>348,704</b>	NET FROZEN EXEMPTION	41,864

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	E-HOST/HTRG-CREDIT	= NET TAX DUE
<b>COUNTY OPNS</b>	<b>348,704</b>	<b>.0092090</b>	<b>3,211.22</b>	385.53	92.09	2,733.60	0.00
HOSPITALS	348,704	.0003790	132.16	15.87	3.79	112.50	0.00
COUNTY BONDS	348,704	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	348,704	.0004790	167.03	20.05	0.00	0.00	146.98
FIRE	348,704	.0028370	989.27	118.76	28.37	51.07	791.07
<b>COUNTY SUBTOTAL</b>							<b>938.05</b>

- Using the APPEAL ASSESSMENT (\$348,704), multiply it by the corresponding millage rate (.0092090). This will result in the GROSS TAX AMOUNT (\$3,211.22). This would be the amount a property owner would pay in the absence of any exemptions or credits.

*The millage rate is set by the taxing authority (county, schools, or city). The millage rate is typically referred to as the amount per \$1,000 of TAXABLE VALUE. Thus, the presentation of the millage rate can be either .0092090 or 9.209 per \$1,000.*

The next step in determining the NET TAX DUE is calculating exemptions and credits.

2. First exemption is the FROZEN EXEMPTION. This is done by multiplying the NET FROZEN EXEMPTION (\$41,684) by the corresponding millage rate (.0092090) which results in a FROZEN EXEMPTION of \$385.53.

<b>APPRAISAL VALUES AND EXEMPTION INFORMATION</b>			
TOTAL APPRAISAL	1,025,600	EXEMPTION CODE	H1F
40% ASSESSMENT	410,240	BASE ASSESSMENT FRZ	306,840
APPEAL ASSESSMENT	348,704	<b>NET FROZEN EXEMPTION</b>	<b>41,864</b>

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	E-HOST/HTRG-CREDIT	= NET TAX DUE
COUNTY OPNS	348,704	.0092090	3,211.22	385.53	92.09	2,733.60	0.00
HOSPITALS	348,704	.0003790	132.16	15.87	3.79	112.50	0.00
COUNTY BONDS	348,704	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	348,704	.0004790	167.03	20.05	0.00	0.00	146.98
FIRE	348,704	.0028370	989.27	118.76	28.37	51.07	791.07
<b>COUNTY SUBTOTAL</b>							<b>938.05</b>

3. The second exemption is the homestead exemption "CONST-HMST EXEMPTION." Property owners who live in their DeKalb County property are eligible for a \$10,000 homestead exemption. The homestead exemption is calculated by multiplying the homestead exemption amount (\$10,000) by the millage rate (.009209) which results in a \$92.09 homestead exemption.

NOTE: Property owners must apply annually for this exemption through the DeKalb County Tax Commissioner's Office.

$$\$10,000 \times .0092090 = \$92.09$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	E-HOST/HTRG-CREDIT	= NET TAX DUE
COUNTY OPNS	348,704	.0092090	3,211.22	385.53	92.09	2,733.60	0.00
HOSPITALS	348,704	.0003790	132.16	15.87	3.79	112.50	0.00
COUNTY BONDS	348,704	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	348,704	.0004790	167.03	20.05	0.00	0.00	146.98
FIRE	348,704	.0028370	989.27	118.76	28.37	51.07	791.07
<b>COUNTY SUBTOTAL</b>							<b>938.05</b>

4. The next column on the property tax statement is the “E-HOST TAX CREDIT.” In November 2017, the voters of DeKalb County approved an E-HOST ballot issue that totals a 1% sales tax that is applied entirely as a property tax credit. Concurrent with voter approval of the E-HOST, voters approved a Special Purpose Local Option Sales Tax (SPLOST) of 1% for transportation infrastructure, public safety facilities, and maintenance of existing capital assets.

The value of the E-HOST credit varies annually based on actual sales tax collections and the value of annual homestead applications received.

With the exemptions and credits calculated, the NET TAX DUE can be calculated for “COUNTY OPNS”.

\$3,211.22	GROSS TAX AMOUNT
-\$385.53	FROZEN EXEMPTION
-\$92.09	CONST-HMST (homestead)
<u>-\$2,733.60</u>	E-HOST CREDIT
<b>\$0.00</b>	<b>NET TAX DUE</b>

**The EHOST credit will never be greater than the Gross Tax Amount minus exemptions.**

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	E-HOST/HTRG-CREDIT	NET TAX DUE
COUNTY OPNS	348,704	.0092090	<b>3,211.22</b>	<b>385.53</b>	<b>92.09</b>	<b>2,733.60</b>	<b>0.00</b>
HOSPITALS	348,704	.0003790	132.16	15.87	3.79	112.50	0.00
COUNTY BONDS	348,704	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	348,704	.0004790	167.03	20.05	0.00	0.00	146.98
FIRE	348,704	.0028370	989.27	118.76	28.37	51.07	791.07
<b>COUNTY SUBTOTAL</b>							<b>938.05</b>

NOTE: The E-HOST credit does not apply to any millage-backed bonds “COUNTY BONDS” or “UNIC BONDS; the DeKalb County Schools property taxes “SCHOOLS OPNS,” or CITY TAXES.



## Brookhaven City Property Tax Calculation

Though the methodology detailed above remains constant throughout the calculation of each levied property tax on the property tax statement, the City of Brookhaven has two variations. First, Brookhaven property owners of homesteaded properties have their assessments frozen from the time of purchase or from the City's incorporation in 2012, which is ever most recent date. The second variation is that the homestead exemption amount is \$36,000, which is higher than the homestead exemption amount used for the DeKalb County property taxes (\$10,000) and the schools property taxes (\$12,500).

To calculate the GROSS TAX AMOUNT value for City taxes, multiply the TAXABLE ASSESSMENT (\$348,704) by the current CITY TAXES MILLAGE (.0027400). This results in a value of **\$955.45**.

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	E-HOST/HTRG-CREDIT	= NET TAX DUE
CITY TAXES	348,704	.0027400	955.45	114.71	98.64	49.32	163.08
CITY BONDS	348,704	.0004900	170.86	20.50	17.64	0.00	132.72
COUNTY BONDS	348,704	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	348,704	.0004790	167.03	20.05	0.00	0.00	146.98
FIRE	348,704	.0028370	989.27	118.76	28.37	51.07	791.07

The FROZEN EXEMPTION (\$114.71) is calculated using the City of Brookhaven NET FROZEN EXEMPTION; however, this number does not appear on the DeKalb County Property Tax Statement. The NET FROZEN EXEMPTION reflected on the tax statement is the DeKalb County NET FROZEN EXEMPTION, which may or may not be the same as the City of Brookhaven NET FROZEN EXEMPTION. The following steps will illustrate the process of calculating both the City of Brookhaven BASE ASSESSMENT FRZ value as well as the City tax liability.

To calculate the BASE ASSESSMENT FRZ City of Brookhaven taxes, divide the FROZEN EXEMPTION for CITY TAXES (\$114.71) by the current CITY TAXES MILLAGE (.0027400). This results in a value of \$41,864 NET FROZEN EXEMPTION, which happens to equal the DeKalb County NET FROZEN EXEMPTION.

$$\$114.71 \div .0027400 = \$41,864$$

$$\$348,704 - \$41,864 = \$306,840$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	E-HOST/HTRG-CREDIT	= NET TAX DUE
CITY TAXES	348,704	.0027400	955.45	114.71	98.64	49.32	163.08
CITY BONDS	348,704	.0004900	170.86	20.50	17.64	0.00	132.72
COUNTY BONDS	348,704	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	348,704	.0004790	167.03	20.05	0.00	0.00	146.98
FIRE	348,704	.0028370	989.27	118.76	28.37	51.07	791.07



The next exemption for City taxes is the homestead exemption "CONST-HMST EXEMPTION." Property owners who live in the City of Brookhaven are eligible for a \$36,000 homestead exemption. The City of Brookhaven homestead exemption is calculated by multiplying the homestead exemption amount (\$36,000) by the millage rate (.0027400), which results in a \$98.64 homestead exemption. NOTE: Property owners must apply annually for this exemption the DeKalb County Tax Commissioner's Office.

$$\$36,000 * .0027400 = \$98.64$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	E-HOST/HTRG-CREDIT	= NET TAX DUE
CITY TAXES	348,704	.0027400	955.45	114.71	98.64	49.32	163.08
CITY BONDS	348,704	.0004900	170.86	20.50	17.64	0.00	132.72
COUNTY BONDS	348,704	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	348,704	.0004790	167.03	20.05	0.00	0.00	146.98
FIRE	348,704	.0028370	989.27	118.76	28.37	51.07	791.07

The final column on the real estate tax statement is the Home Tax Relief Grant (HTRG) credit. This one-time tax credit is funded by the state of Georgia to reduce the 2023 tax bill of eligible property owners. HTRG credit will appear in the right-most column of the bill beside the E-Host Credit column. The HTRG is calculated by multiplying \$18,000 by the CITY MILLAGE rate (.0027400).

$$\$18,000 * .0027400 = \$49.32$$

The NET TAX DUE to the CITY is calculated by:

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	E-HOST/HTRG-CREDIT	= NET TAX DUE
CITY TAXES	348,704	.0027400	955.45	114.71	98.64	49.32	692.78
CITY BONDS	348,704	.0004900	170.86	20.50	17.64	0.00	132.72
COUNTY BONDS	348,704	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	348,704	.0004790	167.03	20.05	0.00	0.00	146.98
FIRE	348,704	.0028370	989.27	118.76	28.37	51.07	791.07

\$955.45	GROSS TAX AMOUNT for CITY TAXES
-\$114.71	FROZEN EXEMPTION for CITY TAXES
-\$98.64	CONST-HMST (homestead) for CITY TAXES
-\$49.32	HTRG CREDIT for CITY TAXES
<b>\$692.78</b>	<b>NET TAX DUE for CITY TAXES</b>

**CITY BONDS** – To calculate the GROSS TAX AMOUNT value for “CITY BONDS,” multiply the TAXABLE ASSESSMENT (\$348,704) by the current CITY BONDS MILLAGE (.0004900). This results in a value of **\$170.86**.

$$\$348,704 * .0004900 = \$170.86$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	E-HOST/HTRG-CREDIT	= NET TAX DUE
CITY TAXES	348,704	.0027400	955.45	114.71	98.64	49.32	692.78
CITY BONDS	348,704	.0004900	170.86	20.50	17.64	0.00	132.72
COUNTY BONDS	348,704	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	348,704	.0004790	167.03	20.05	0.00	0.00	146.98
FIRE	348,704	.0028370	989.27	118.76	28.37	51.07	791.07

To calculate the FROZEN EXEMPTION value for “CITY BONDS,” first determine the NET FROZEN EXEMPTION (\$41,864) by subtracting the BASE ASSESSMENT FRZ (\$306,840) from TAXABLE ASSESSMENT (\$348,704). Then multiply the NET FROZEN EXEMPTION (\$41,864) by CITY BOND MILLAGE (.0004900). This results in a value of \$20.50 exempted FROZEN EXEMPTION for CITY BONDS.

$$\$348,704 - \$306,840 = \$41,864$$

$$\$41,864 * .0004900 = \$20.50$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	E-HOST/HTRG-CREDIT	= NET TAX DUE
CITY TAXES	348,704	.0027400	955.45	114.71	98.64	49.32	692.78
CITY BONDS	348,704	.0004900	170.86	20.50	17.64	0.00	132.72
COUNTY BONDS	348,704	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	348,704	.0004790	167.03	20.05	0.00	0.00	146.98
FIRE	348,704	.0028370	989.27	118.76	28.37	51.07	791.07

The next exemption for CITY BONDS is the homestead exemption “CONST-HMST EXEMPTION.” Property Owners who live in the City of Brookhaven are eligible for a \$36,000 homestead exemption. The City of Brookhaven homestead exemption is calculated by multiplying the homestead exemption amount (\$36,000) by the millage rate (.0004900), which results in a \$17.64 homestead exemption. NOTE: Property owners must apply annually for this exemption the DeKalb County Tax Commissioner’s Office.

$$\$36,000 * .0004900 = \$17.64$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	E-HOST/HTRG-CREDIT	= NET TAX DUE
CITY TAXES	348,704	.0027400	955.45	114.71	98.64	49.32	692.78
CITY BONDS	348,704	.0004900	170.86	20.50	17.64	0.00	132.72
COUNTY BONDS	348,704	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	348,704	.0004790	167.03	20.05	0.00	0.00	146.98
FIRE	348,704	.0028370	989.27	118.76	28.37	51.07	791.07

With the exemptions calculated, the NET TAX DUE for CITY TAXES can be calculated.

\$170.86 GROSS TAX AMOUNT for CITY BONDS  
 -\$20.50 FROZEN EXEMPTION for CITY BONDS  
 -\$17.64 CONST-HMST (homestead) for CITY BONDS  
**\$132.72 NET TAX DUE for CITY BONDS**

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	E-HOST/HTRG-CREDIT	= NET TAX DUE
CITY TAXES	348,704	.0027400	955.45	114.71	98.64	49.32	692.78
<b>CITY BONDS</b>	348,704	<b>.0004900</b>	<b>170.86</b>	<b>20.50</b>	<b>17.64</b>	<b>0.00</b>	<b>132.72</b>
COUNTY BONDS	348,704	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	348,704	.0004790	167.03	20.05	0.00	0.00	146.98
FIRE	348,704	.0028370	989.27	118.76	28.37	51.07	791.07

## **Supplemental Information and Resources**

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

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.

<https://dekalbtax.org/property-tax>