



# 2022

## ANNUAL REPORT



**IRVIN J. JOHNSON**  
**DEKALB COUNTY TAX COMMISSIONER**



## OUR MISSION

To perform all transactions in a legal, transparent, and ethical manner.



## OUR VISION

To provide an excellent customer experience to all customers in the processing of motor vehicle and property tax transactions.

# TABLE OF CONTENTS

<b>From the Tax Commissioner</b>	<b>3</b>
<b>Accomplishments</b>	<b>4</b>
<b>Community Outreach</b>	<b>5</b>
<b>Property Tax Digest</b>	<b>6</b>
<b>Real Estate &amp; Personal Property</b>	<b>7</b>
<b>Homestead Exemptions</b>	<b>8-9</b>
<b>Delinquent Property Tax</b>	<b>10-11</b>
<b>Disbursements</b>	<b>12</b>
<b>Motor Vehicle Collections</b>	<b>13</b>
<b>State Kiosks for Tag Renewal</b>	<b>14</b>
<b>Customer Survey Feedback</b>	<b>15-16</b>
<b>Office Locations and Hours</b>	<b>17</b>





Happy 200th Birthday, DeKalb! Since 1822 and earlier, tax offices in Georgia have collected the tax revenue necessary to finance governmental operations. Today, tax offices have taken on additional duties as required through state and local legislation. Tax office services have grown in relation to the growth of the county it serves. Just look at a few of the services we offer in DeKalb: tag and title registration, emission testing requirements, insurance verification, property tax-homestead applications and validation, tax billing and delinquent tax collection, tax digest preparation and dissemination, Community Improvement District (CID) certification, and more.

I want to thank the men and women of this office for providing a high level of service to DeKalb County. It is not an overstatement to acknowledge that much of what is accomplished is due to the staff and their training, desire to serve, and focus. As we continue to move beyond the impacts of COVID-19, this office, in 2022, met its legal and financial objectives with the county and local municipalities.

We have continued our efforts to shift the service delivery paradigm of “walk-in and wait” to now include more web services and an appointment system for advance planners. We also provide services and information through our website, **DeKalbTax.org**, along with mail slots and drop box options at all three tax office locations and tag renewal kiosks at five Kroger locations throughout the county.

In addition to our website, DeKalb citizens have access to online, motor vehicle services for renewals, address changes, insurance status checks, tax estimates, vehicle/tag cancellation, and more at **eservices.drives.ga.gov**. Seniors can now receive most motor vehicle and property tax services at the Lou Walker Senior Center one day a week, and more senior centers will be added as we move forward with this pilot service.

Please let us know how we are doing by sharing your feedback online at **DeKalbTax.org** or scan the QR code located below and at our offices.

Thank you for the honor and privilege of allowing me to serve you!



We want your feedback

Irvin J. Johnson  
Tax Commissioner



**TAKE OUR SURVEY!**



## LET'S LOOK AT THE NUMBERS

**11,063**

CLICK2SKIP APPOINTMENTS

**136,546**

TAXPAYER CALLS ANSWERED

**117,134**

WALK-IN CUSTOMERS SERVED

**3,185,386**

WEBSITE PAGEVIEWS

**10,681**

EMAIL SUBSCRIBERS

**2,360**

FOLLOWERS ON SOCIAL MEDIA

**898,900**

SOCIAL MEDIA REACH

**9**

PROPERTY TAX SEMINARS  
CONDUCTED

## OUR OFFICE AT A GLANCE

- Received 2022 Tax Digest approval
- Passed annual audits
- Continued COVID-19 safety protocols
- Enhanced security features
- Maintained full-service operations
- Conducted in-house training unique to our industry
- Hosted TC Technology Conference August 16-19

## OUR TECHNOLOGICAL ADVANCEMENTS

- Enabled remote technology in Call Center
- Increased social media presence
- Enhanced document security
- Shortened document retrieval times by going paperless and imaging over 75,632 documents
- Implemented SmartFile online application system for special exemptions
- Established resource webpage for Real Estate Professionals
- Created Did You Know? section on the website to inform taxpayers about "hot topics" including fraud prevention tips

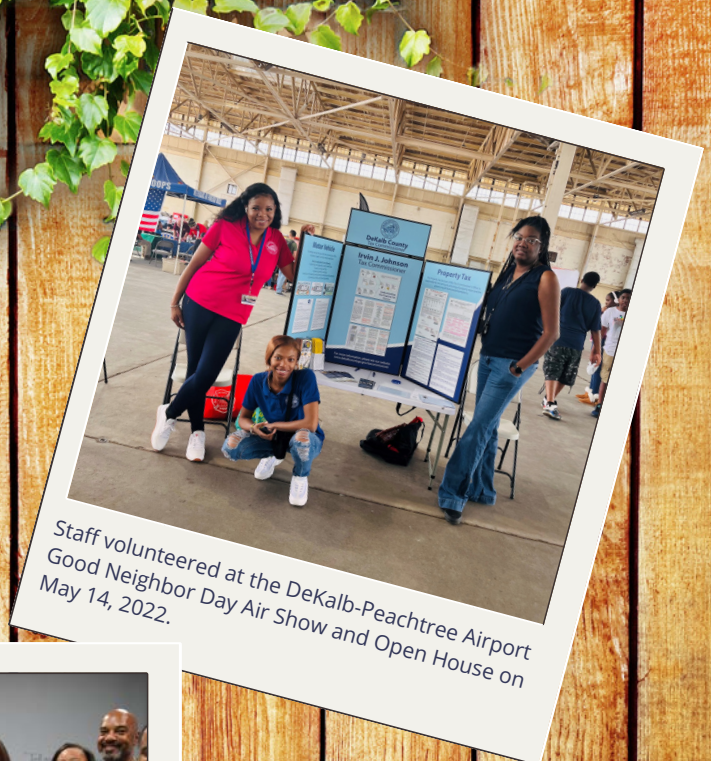




## OUR NEW NORTH OFFICE LOCATION OPENED IN 2022!



Staff marched at the East Lake YMCA Parade on February 25, 2022.



Staff volunteered at the DeKalb-Peachtree Airport Good Neighbor Day Air Show and Open House on May 14, 2022.

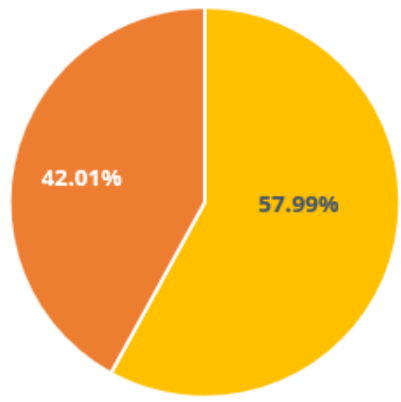


Staff collected gifts for the 4th annual Holiday Angels Gift Drive benefiting the Scottdale Learning Center.





## GROSS DIGEST VALUE



- Incorporated  
**\$25,896,544,839**
- Unincorporated  
**\$18,760,812,285**

The DeKalb County Tax Digest is presented annually to the Georgia Department of Revenue for approval prior to the creation of tax bills. The property tax digest is the sum of all the assessed values, after exemptions, of properties to be taxed within the County.

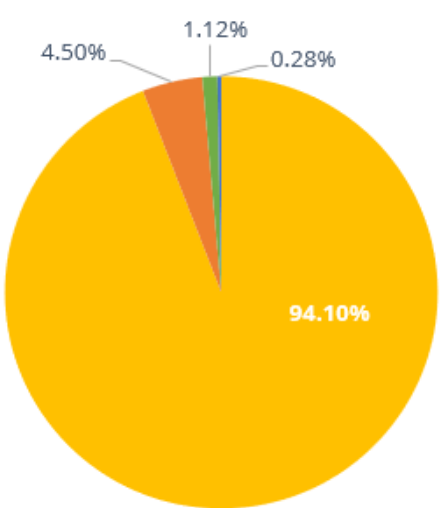
The Board of Tax Assessors is the agency charged with the responsibility of establishing the fair market value of property for ad valorem taxation purposes. This Board determines property values based on recent sales and market conditions.

Notices of current value assessment are mailed to all property owners each spring. If a property owner has a disagreement with a property appraisal, an appeal may be filed up to 45 days from the notice date on the assessment form.

The governing body of each taxing authority annually establishes the millage rate, which is the determining factor in the calculation of taxes.

It is the responsibility of the Tax Commissioner to calculate tax bills based on the values set by the Assessor's Office and the millage rate established by the Board of Commissioners or City Council.

## GROSS DIGEST VALUE BY TYPE



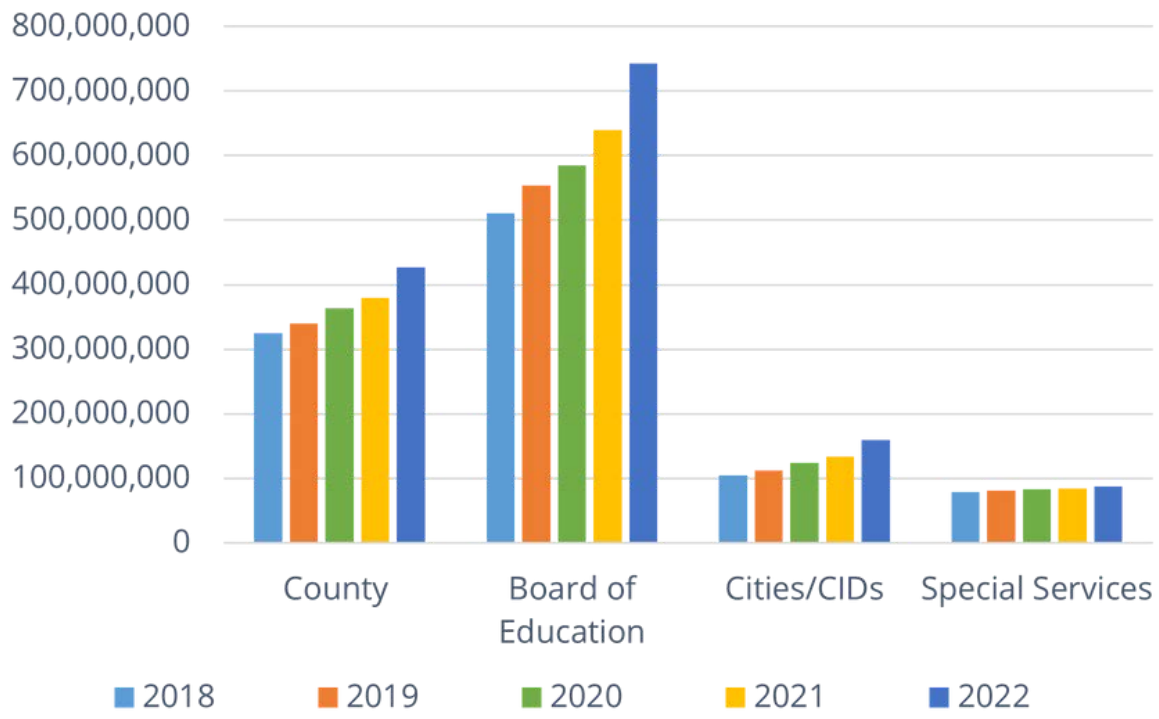
- Real Estate  
**\$42,022,698,098**
- Personal Property  
**\$2,008,633,233**
- Public Utility  
**\$499,272,408**
- Motor Vehicle  
**\$126,247,400**
- Mobile Home/Heavy Equip  
**\$505,985**





Real estate and personal property net billings are calculated by taking the total property tax bills and subtracting adjustments to equal the net total billings. The percent of real estate and property tax collections are based on the amount of the net billings that have been collected in a given year.

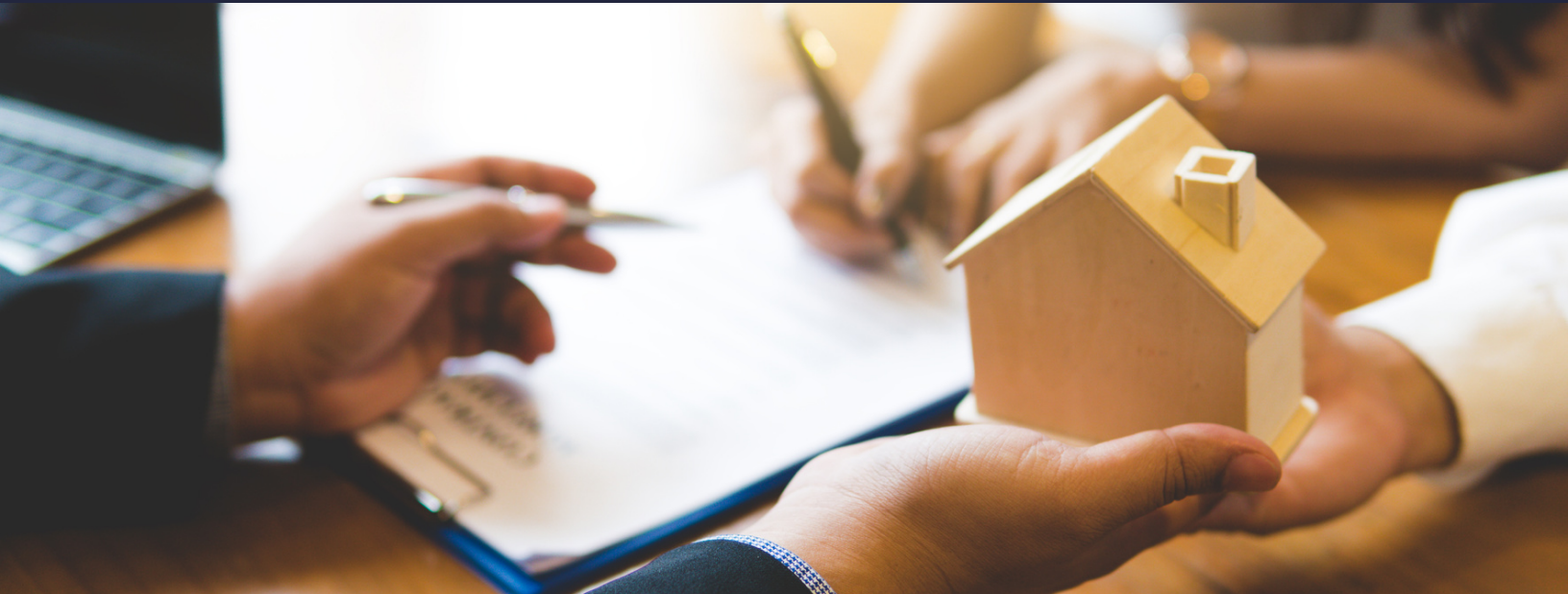
## FIVE-YEAR NET BILLED



## PERCENT COLLECTED

Authority	2018	2019	2020	2021	2022
County	96.57%	96.77%	96.54%	96.70%	97.51%
Board of Education	97.20%	97.36%	97.15%	97.34%	98.03%
Cities / CIDs	61.84%	96.14%	94.90%	96.83%	97.41%
Special Services	91.08%	95.43%	95.43%	95.91%	96.81%
<b>TOTAL</b>	<b>92.89%</b>	<b>96.91%</b>	<b>96.60%</b>	<b>96.93%</b>	<b>97.73%</b>



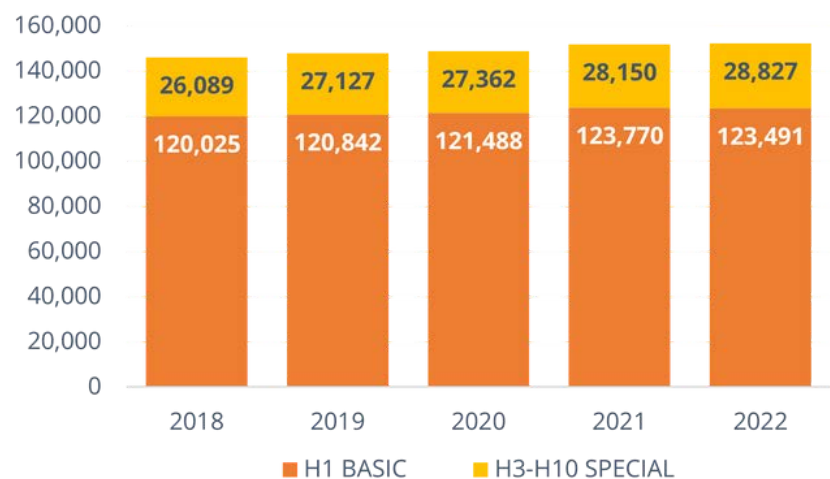


## ABOUT HOMESTEAD EXEMPTIONS

Homestead exemptions provide a reduction in annual property taxes and are available to individuals who own and occupy the home in the county, including the City of Atlanta portion in DeKalb. Special exemptions are also available for eligible seniors ages 62 and older, disabled residents, and disabled veterans.

Individuals applying for the first time must own and occupy the home as their primary residence as of January 1, 2023, have all vehicles registered in DeKalb County, file income taxes from the property, and not have a homestead exemption anywhere else. Applications received after April 1 will be processed for the following year.

## HOMESTEAD EXEMPTIONS BY TYPE



Homestead exemption applications may be submitted online at [dekalbtax.org/file-homestead-exemption](https://dekalbtax.org/file-homestead-exemption), by mail, drop box, or in person.

For all exemptions, eligibility, and document requirements, please visit: [www.dekalbtax.org/exemptions](https://www.dekalbtax.org/exemptions).







## TYPES OF HOMESTEAD EXEMPTIONS

**H1 – BASIC:**  
NO INCOME LIMIT

**H3 – SENIOR OR DISABILITY:**  
GEORGIA NET INCOME LIMIT \$10,000

**H4 – SENIOR EXEMPTION:**  
GEORGIA NET INCOME LIMIT \$10,000

**H5 – VETERAN\SPOUSAL:**  
NO INCOME LIMIT

**H6 – SENIOR EXEMPTION:**  
GEORGIA NET INCOME LIMIT \$15,000

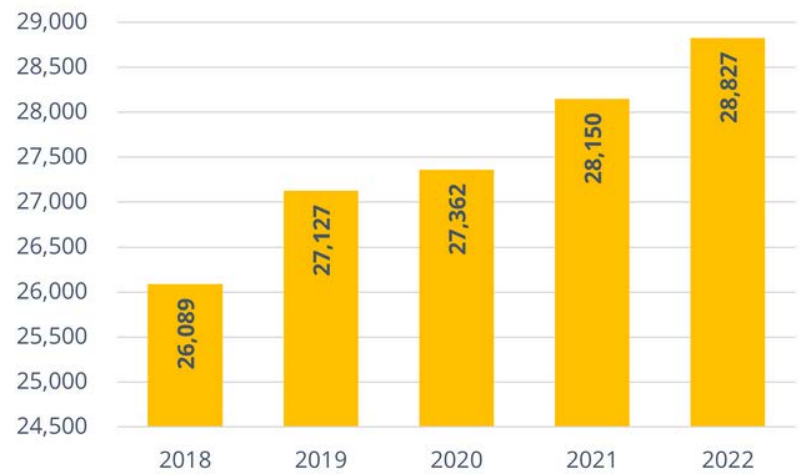
**H7 – SENIOR OR DISABILITY EXEMPTION:**  
GROSS INCOME LIMIT \$16,000

**H8 – SENIOR EXEMPTION:**  
GROSS INCOME LIMIT \$16,000

**H9 – SENIOR EXEMPTION:**  
FEDERAL ADJUSTED  
GROSS INCOME LIMIT \$96,160

**H10 – DISABLED VETERANS:**  
\$10,000 LIMIT GEORGIA NET FOR  
SCHOOLS AND \$101,754 FOR  
ALL OTHER LEVIES

## SENIOR EXEMPTIONS



## LIENS ISSUED VERSUS PROPERTIES SOLD



\* There were no tax sales in 2020 due to the COVID-19 pandemic.

Delinquent properties that have not been paid as of December 31st will have a lien placed on the property. Once the lien is placed on the property, fees and penalties will be added to the tax amount due. If payment is not received, the property is subject to being sold at a tax sale.

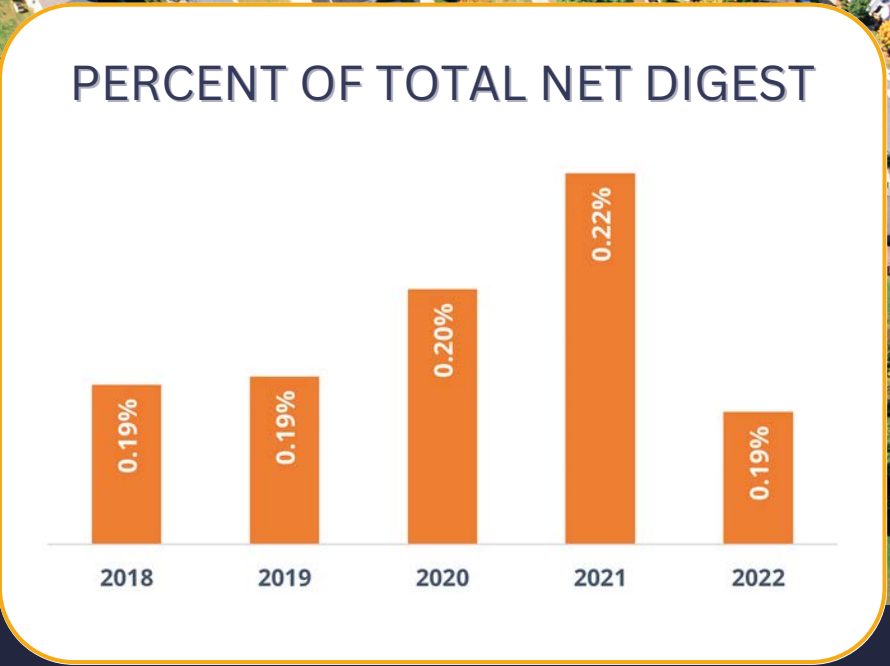
Tax sales are held on the first Tuesday of each month, usually between April and December. Notices of tax sales are published once a week for four weeks in *The Champion Newspaper* prior to the sale.

## LIENS ISSUED

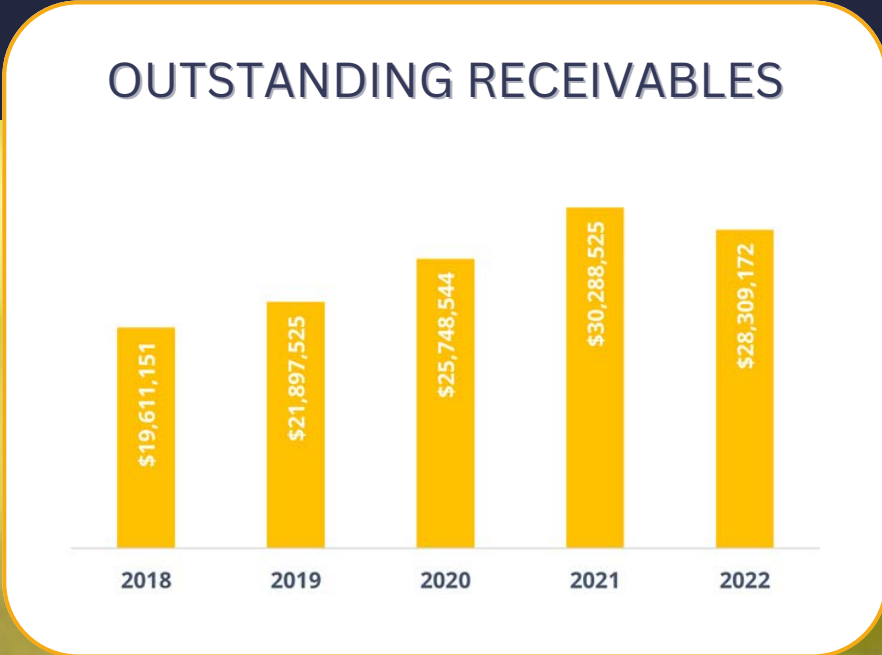


O.C.G.A. § 48-2-56 - Liens for taxes; priority (2010)  
 O.C.G.A. § 48-3-3 - Executions by tax collectors and commissioners (2010)

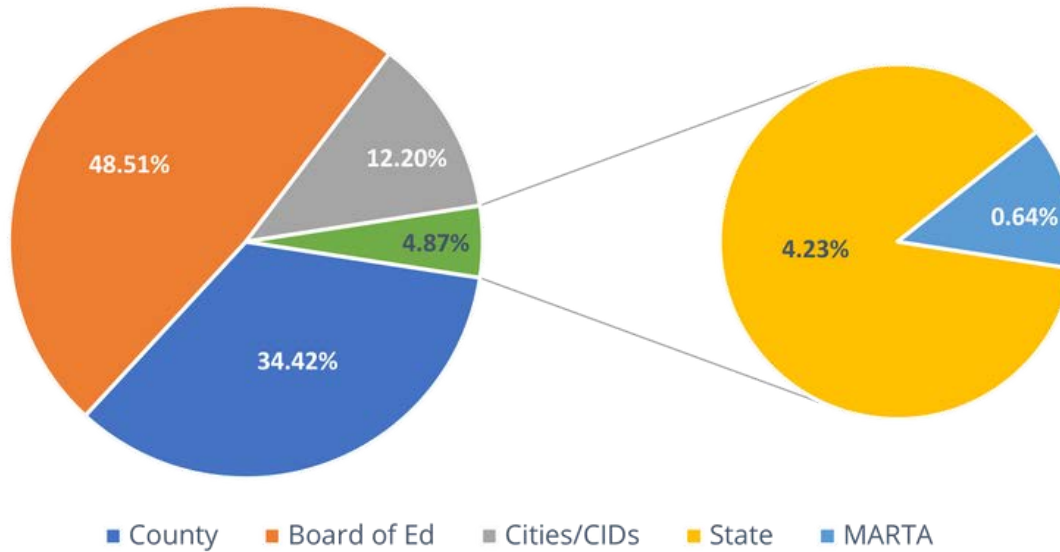




The Office of the DeKalb County Tax Commissioner has a division solely responsible for the collection of delinquent taxes (taxes not received by the payment deadline).



## PERCENTAGE BY TYPE



## TOTAL DISBURSEMENTS

AUTHORITY	AMOUNT
County	\$554,693,736
Board of Education	\$781,803,598
State	\$68,218,428
MARTA	\$10,268,218
Atlanta	\$34,714,260
Atlanta Schools	\$51,557,011
Atlanta Library	\$2,250,954
Avondale Estates	\$4,436,719
Brookhaven	\$26,304,853
Chamblee	\$17,303,195
Chamblee Doraville CID	\$883,513
Clarkston	\$4,597,743
Decatur	\$1,934,699
Doraville	\$13,300,447
DDA	\$2,190,786

AUTHORITY	AMOUNT
Doraville TAD	\$396,103
Dunwoody	\$14,832,561
Lithonia	\$907,503
Pine Lake	\$743,342
Stonecrest	\$3,688,577
Stone Mountain	\$3,254,270
Tucker	\$3,164,342
Perimeter CID	\$4,149,863
Tucker Summit CID	\$1,879,751
East Metro CID	\$388,244
Greater Conley CID	\$419,349
Assembly CID	\$447,365
Little 5 Points CID	\$13,198
Tucker CID	\$552,570
Emory Annex	\$2,310,763

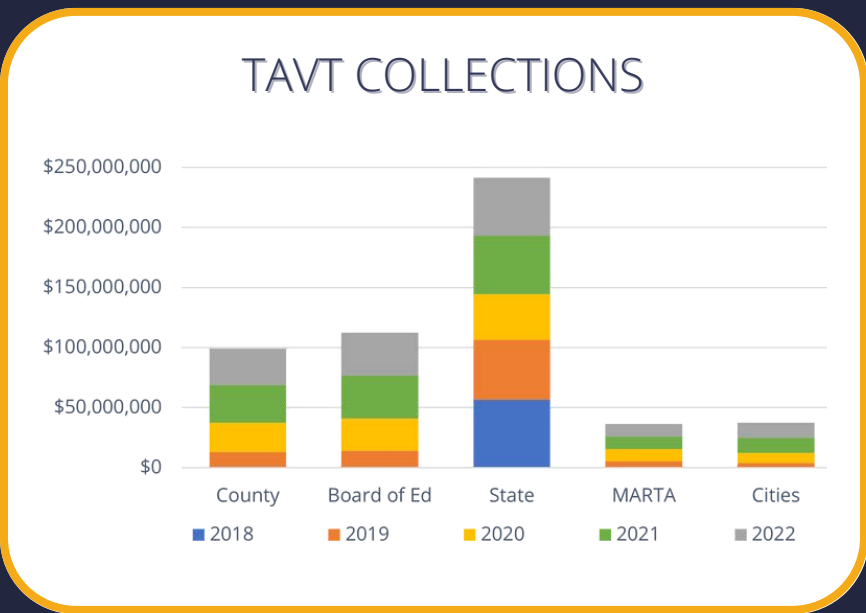
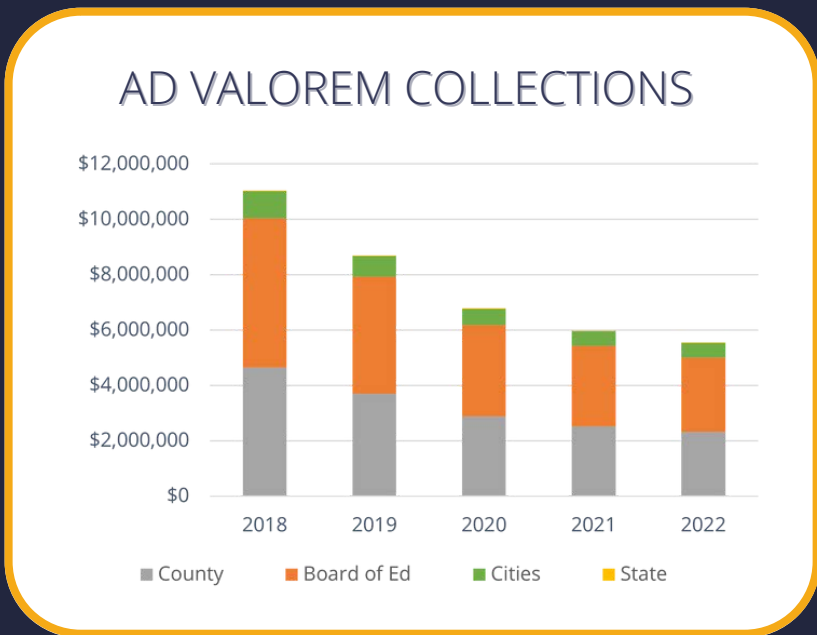
**GRAND TOTAL DISBURSEMENTS**

**\$1,611,605,961**





Ad Valorem tax is based on the value of the vehicle. The tax must be paid at the time of sale by Georgia residents or within six months of establishing residency by those moving to Georgia.



Title Ad Valorem Tax (TAVT) became effective on March 1, 2013. TAVT is a one-time tax that is paid at the time the vehicle is titled. It replaced sales tax and annual ad valorem tax (annual motor vehicle tax) and is paid every time vehicle ownership is transferred or a new resident registers the vehicle in Georgia for the first time.





## KIOSK LOCATIONS

**GEORGETOWN**  
4498 CHAMBLEE-DUNWOODY ROAD  
DUNWOODY, GA 30338

**CENTRAL OFFICE**  
4380 MEMORIAL DRIVE  
DECATUR, GA 30032

**NORTH DECATUR**  
2875 N. DECATUR ROAD  
DECATUR, GA 30033

**CHAPEL HILLS COMMONS**  
4919 FLAT SHOALS PARKWAY  
DECATUR, GA 30034

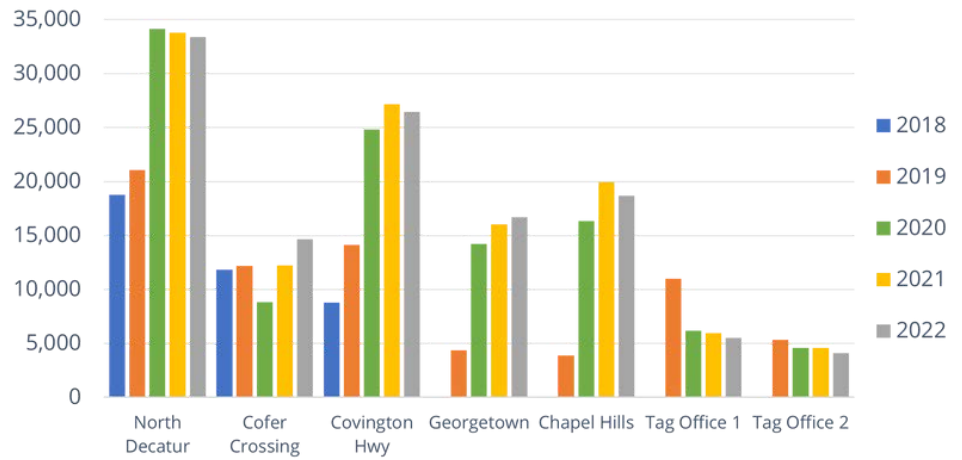
**COVINGTON**  
6678 COVINGTON HIGHWAY  
LITHONIA, GA 30058

**COFER CROSSING**  
4357 LAWRENCEVILLE HIGHWAY  
TUCKER, GA 30084

Since 2018, there has been an additional 80,104 transactions at the self-service kiosks!



## KIOSK TRANSACTIONS

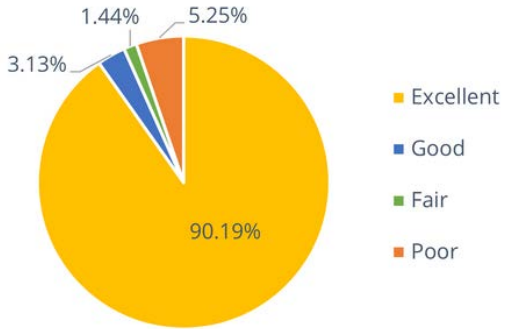


We care about serving you!

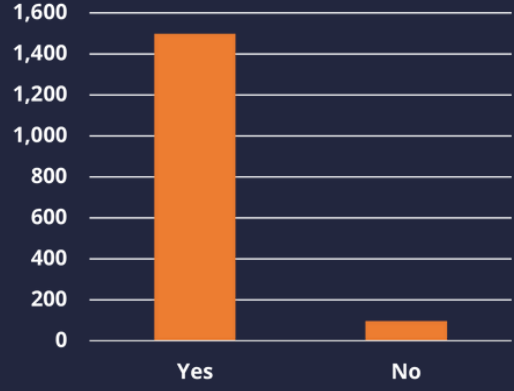
C = CUSTOMER-FOCUSED  
A = ACCOUNTABILITY  
R = RESPONSIBILITY  
E = EXCELLENCE

CUSTOMER SURVEY FEEDBACK HIGHLIGHTS

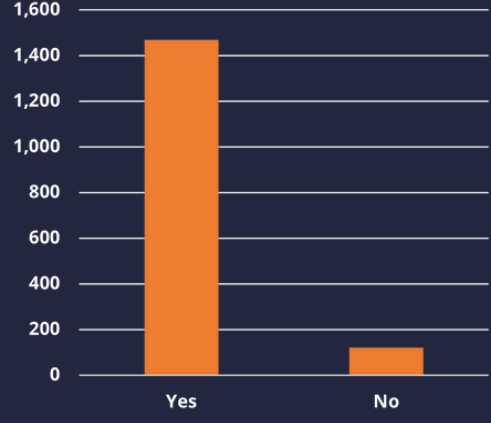
Please rate our ability to address and solve your service needs during your visit.



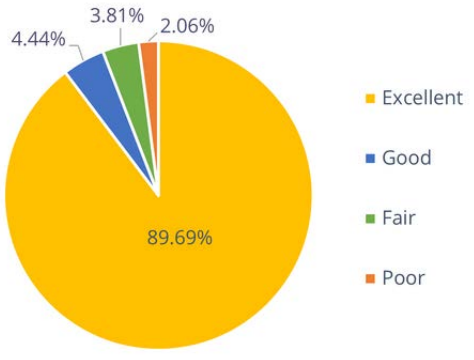
Were you given clear and concise information about your needs or concerns?

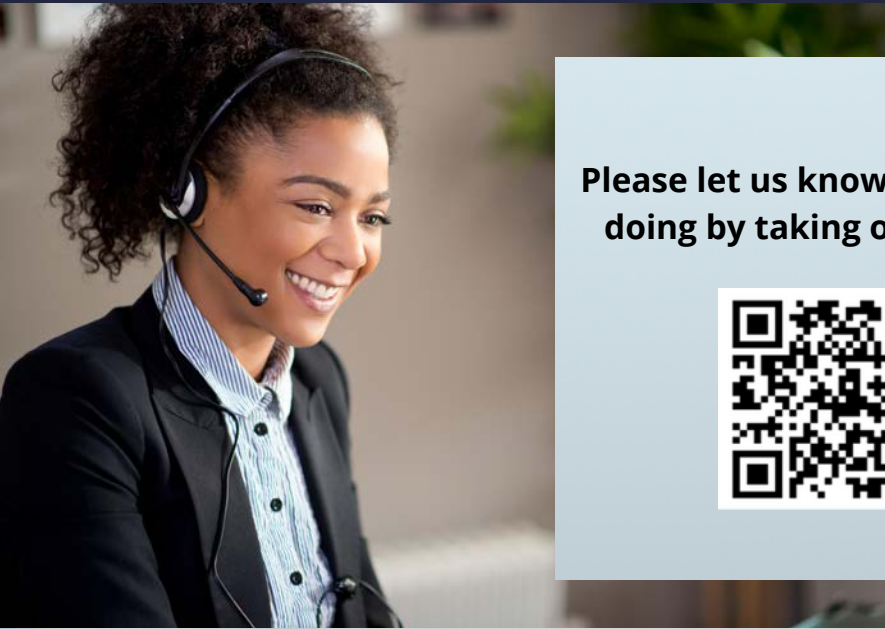


Were your concerns and/or needs handled in a timely and efficient manner?



Please rate our knowledge of the subject matter during your transaction.





Please let us know how we are doing by taking our survey!







### NORTH

3653 CLAIRMONT RD  
CHAMBLEE, GA 30341

#### HOURS

8:00 AM TO 4:30 PM

### CENTRAL

4380 MEMORIAL DR  
STE 100  
DECATUR, GA 30032

#### HOURS

MOTOR VEHICLE  
8:00 AM TO 4:30 PM  
PROPERTY  
8:00 AM TO 5:00 PM

### SOUTH

THE GALLERY AT  
SOUTH DEKALB MALL  
2801 CANDLER RD  
DECATUR, GA 30034

#### HOURS

8:00 AM TO 4:30 PM

## CONTACT US

404-298-4000

## VISIT US

DEKALBTAX.ORG

## FOLLOW US

@DEKALBTAXGA



### Motor Vehicle

tag@dekalbcountyga.gov

### Property Tax

proptax@dekalbcountyga.gov

### Delinquent Tax

delinquentcollections2@dekalbcountyga.gov



## ABOUT THE TAX COMMISSIONER

DeKalb County Tax Commissioner Irvin J. Johnson, an elected constitutional officer, is responsible for billing, collecting, and disbursing \$1.6 billion in personal and real property taxes, and administering homestead exemptions for the nearly 260,000 property owners. Also serving as an agent for the State of Georgia, the tax commissioner handles all aspects of motor vehicle registrations, including managing the collection of motor vehicle taxes, issuing vehicle tags and titles, and processing vehicle registration renewals for citizens and businesses located in DeKalb County, Georgia.