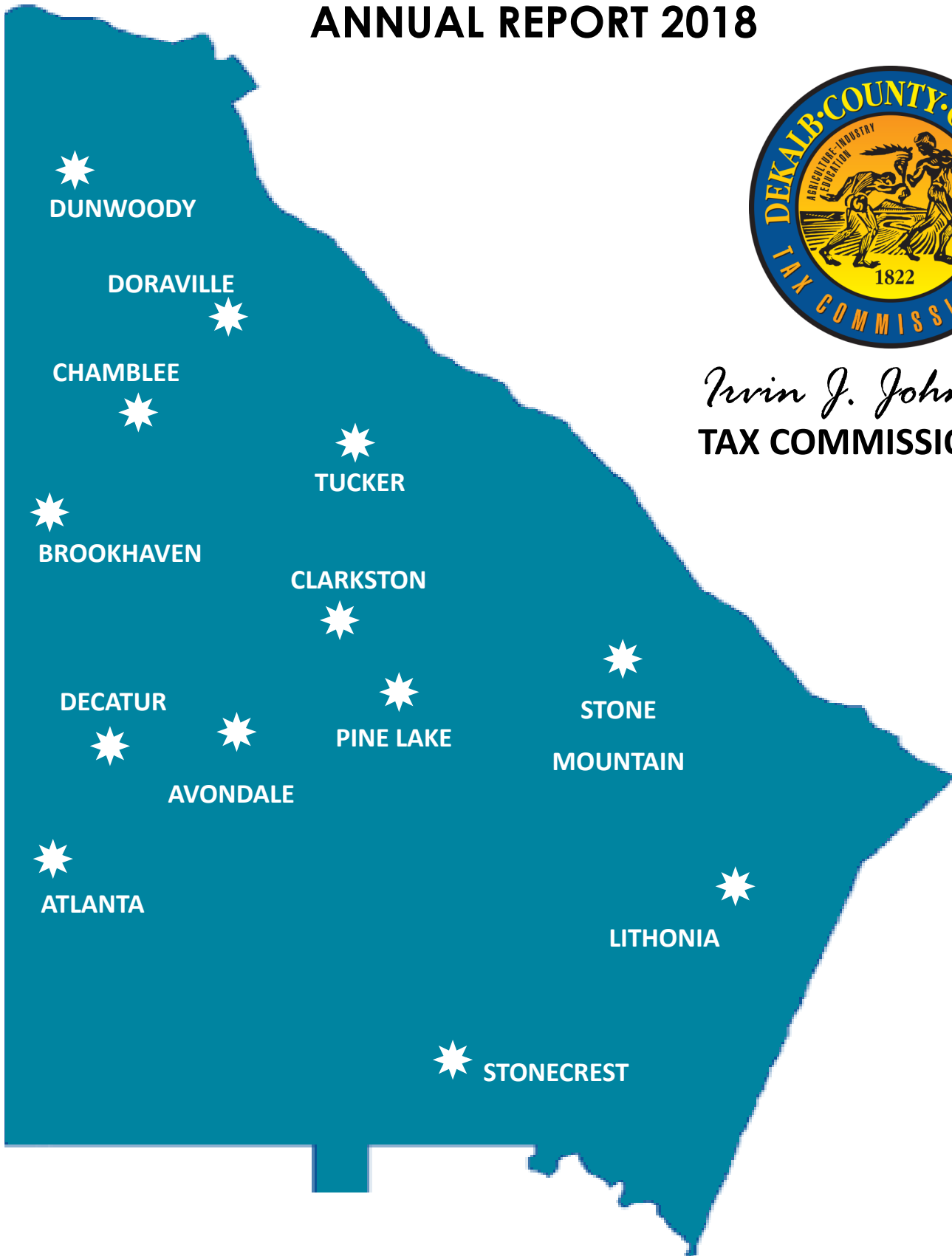


DEKALB COUNTY TAX COMMISSIONER'S

ANNUAL REPORT 2018



Irvin J. Johnson
TAX COMMISSIONER



DeKalb County, GA

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Our Vision...

We Value

Consistent customer service excellence and quality in every detail.

We Value

Transparency, accountability, and high quality responsiveness.

We Value

Compliance with ethical, legal, and fiduciary responsibilities.

We Value

Personal integrity, character, and professionalism in everything we do.

We Value

A positive work ethic, reliability, and dependability (going the extra mile).

We Value

Truth, honesty, fair play, and fairness.

We Value

Everyone everywhere, who does the job of serving and/or supporting customers.

We Value

Employee commitment, cooperation, teamwork, curiosity, development, and success.

WE VALUE YOU!

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MISSION STATEMENT

The goal of the DeKalb County Tax Commissioner's Office is to provide excellent customer service to all visitors and constituents: citizens, taxpayers, public officials, businesses, and governmental entities while meeting our State constitutional duties as required by Georgia Law and the rules and regulations of the Georgia Department of Revenue.

As we enter 2019, we pause to reflect on how well we performed relative to our goals, objectives, and challenges of 2018. Although change is inevitable, our commitment to be responsible stewards of taxpayer funds has not changed. Our responsibility to meet all fiduciary and legal requirements of the State of Georgia are not subject to external influences. We remain steadfast in doing what is *right*. We believe in being accountable and transparent at all times.

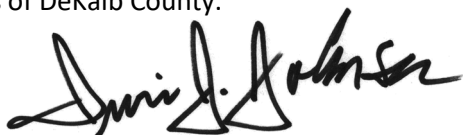
This past year, we continued to achieve high marks on customer service. We successfully passed State, County, and City accounting and financial audits. We invested in staff training and development, technology enhancements, and transactional cost control. Through the continuing efforts of our excellent staff—current and previous—our reputation still ranks up there with the best in Georgia and DeKalb County.

In 2018, we introduced **OUR Vision** about the values we deem important to achieving our stated mission. We are committed to providing excellent customer service; transparency; meeting ethical standards; practicing personal integrity; and valuing a positive work ethic, honesty, and teamwork. We are working towards the realization of **OUR Vision** by questioning old assumptions about how to operate and accepting the challenge of finding better ways to conduct the business of the taxpayers.

Community service and education are becoming hallmarks of our Property Tax Division as exemplified by the steady requests we receive for on-site visits around the County. We are engaging with several senior centers to supplement our on-going service delivery strategy. We are placing a special focus on educating seniors and veterans as well as current and potential homeowners about tax-saving exemptions for homes and motor vehicles. We continue to provide tax bill seminars at senior centers, homeowner associations, and other organizations throughout the County.

Over the past two years, our three self-service motor vehicle registration kiosks have handled more than 48,000 transactions. Your tax dollars are at work, and we are the leader in using this technology. We have provided more convenience through expanded service options without adding labor cost or job loss. These kiosks are conveniently located within the County and allow you to renew your vehicle tag before, during, and after regular office hours. Two more kiosks are currently scheduled for deployment in early 2019.

We recognize the value of listening. Our customer service survey can be found on our re-designed website, www.dekalbtax.org. Scan the **OCR bar code** (Optical Character Recognition) image below to complete the survey and tell us where we may make improvements. Thank you for trusting and allowing us to serve you, the citizens of DeKalb County.



Irvin J. Johnson
Tax Commissioner, DeKalb County



**Please let us know how we're doing
by taking our survey!**



In 2018, The Tax Commissioner’s Office accomplished the following:

- Received and disbursed over \$1 billion to County, School, Cities, TAD, and CIDs authorities
- Partnered with County administration for successful implementation of SPLOST tax initiative by providing benefit analysis and billing data
- Launched the redesign of the Tax Commissioner's website to improve navigation, usability, and to add average “wait time” monitoring for each location
- Initiated training and development for implementation of *DRIVES* (Driver Registration Integration Vehicle Enterprise System) software
- Increased number of new Homestead applications and new senior exemptions through effective community outreach efforts
- Reduced credit card fees from 2.35% to 2.29%, saving taxpayers money on card transactions
- Enhanced video security and access control at all office locations for the safety of taxpayers and employees and to verify cash transactions
- Secured funding to renovate Memorial Drive office to provide more space for customers waiting to be screened. Renovations completed May 2019
- Installed “wait time” TV monitors in the Central Office motor vehicle lobby to inform customers
- Completed first phase of office-wide Quality Systems Management procedures manual to memorialize internal procedures to create consistency in service deliverables
- Collected over 96% of current year taxes
- Achieved Property Tax Digest approval for another consecutive year, which prevented a delay in tax billing thus avoiding delay in county revenue generation
- Operated within county budget (*multi-year achievement*)
- Returned unused, budgeted funds to general fund balance (*multi-year achievement*)

Plan your office visit; check the “wait time” on our website before driving in Atlanta traffic!

Also look for our new “wait time” monitors in the motor vehicle lobby of each location.

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 of the assessed values, after exemptions, of properties to be taxed within the County.

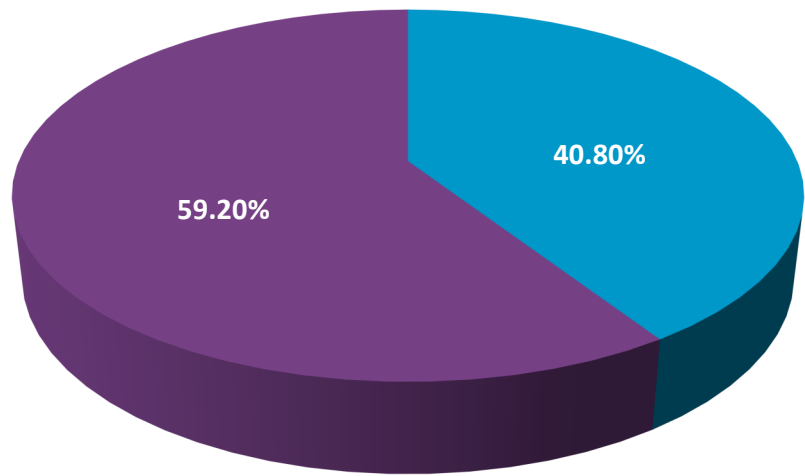
The Board of Tax Assessors is the agency charged with the responsibility of establishing the fair market value of property for ad valorem taxation purposes. This Board determines property values based on recent sales and market conditions.

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

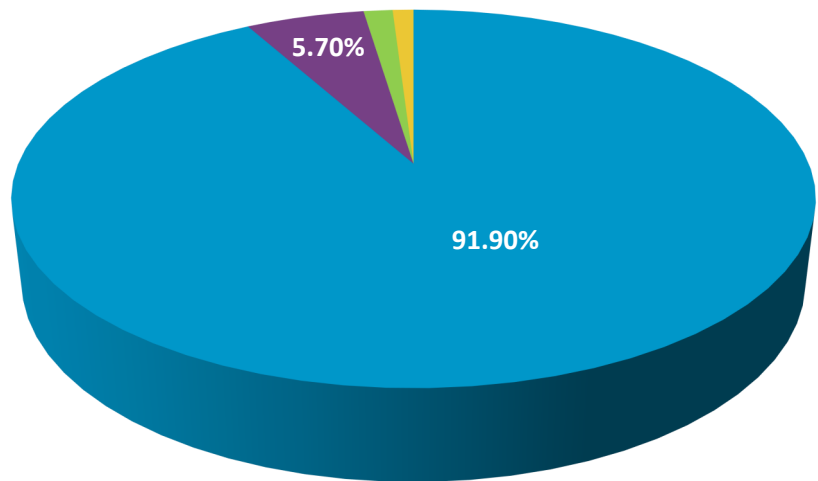
It is the responsibility of the Tax Commissioner to calculate tax bills based on the values set by the Assessor's Office and the millage rate established by the governing body.

Notices of current 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.

Gross Digest Value



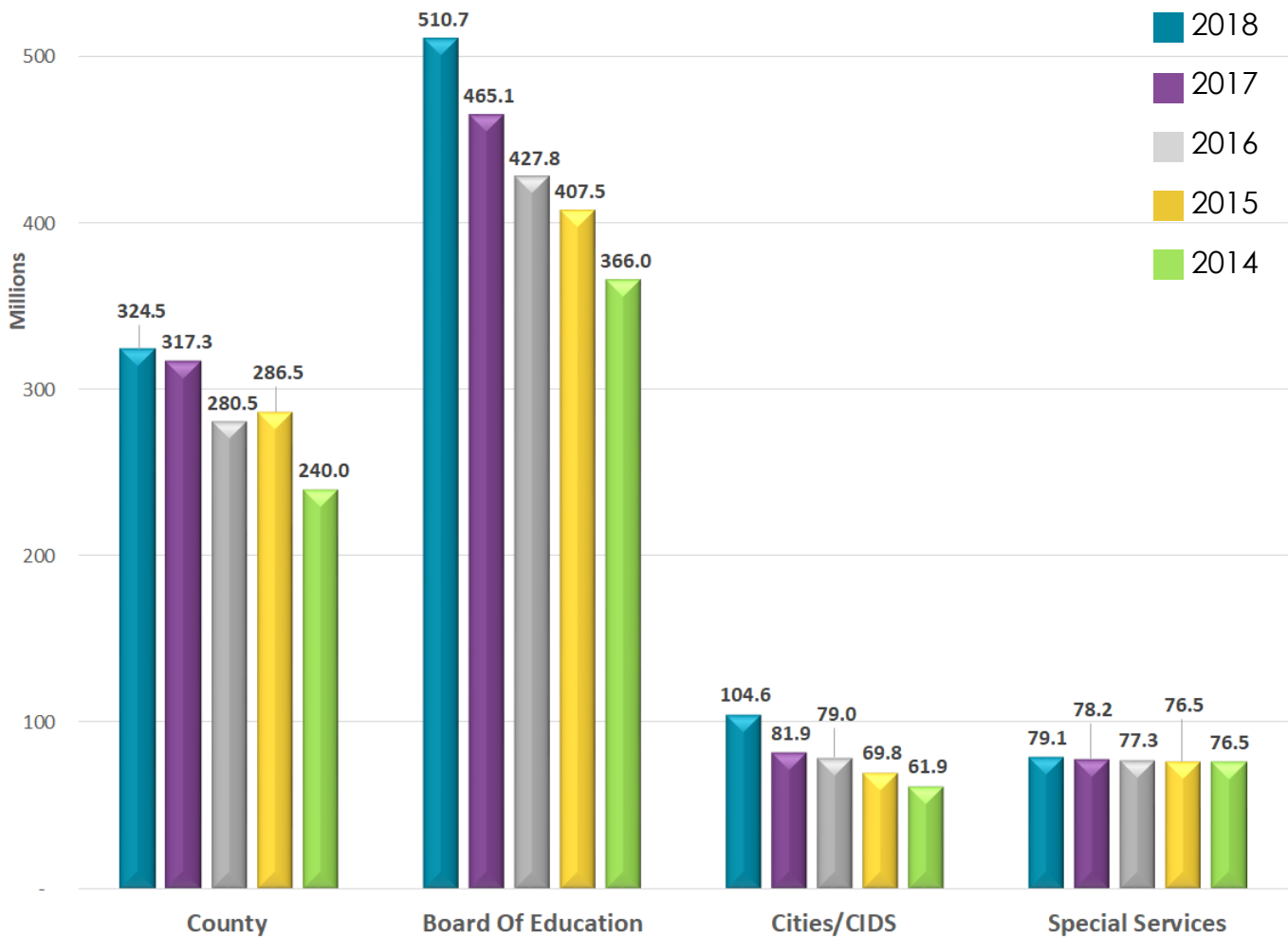
Unincorporated	12,823,008,782
Incorporated	18,604,118,700
Gross Digest Value	31,427,127,482



Real Estate	28,882,810,651
Personal Property	1,791,491,369
Mobile Home / Heavy Duty	515,376
Public Utility	437,415,676
Motor Vehicle	314,894,410
Gross Digest Value	31,427,127,482

Five-Year Net Billed and Percent Collected

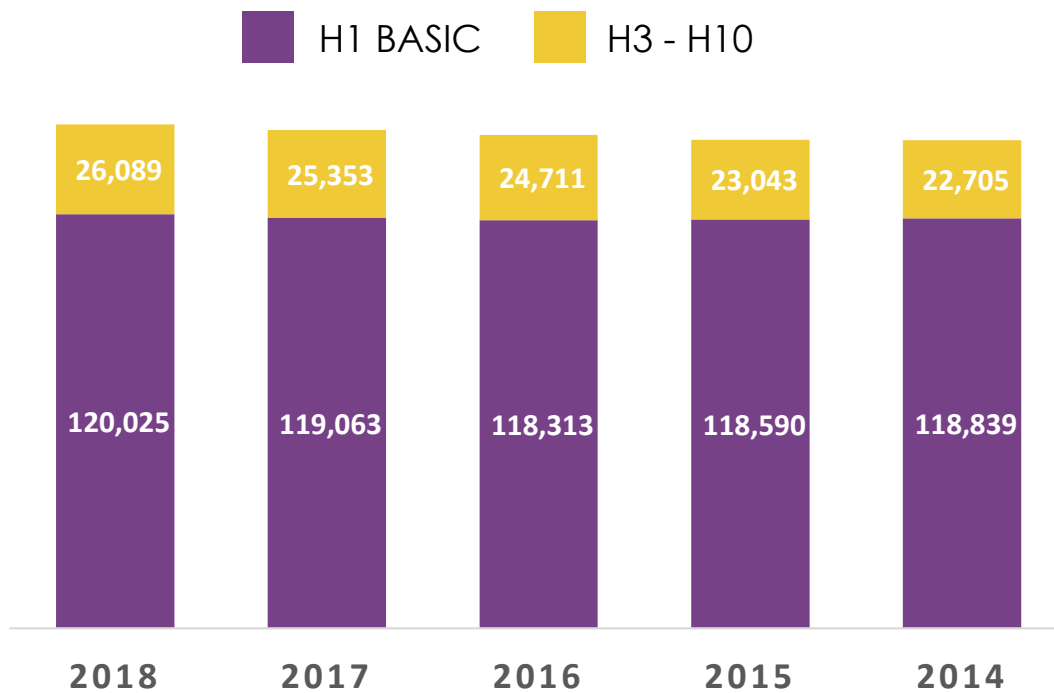
The net billed amount for real estate and personal property is the amount of taxes expected to be collected after adjustments, which are primarily due to appeals to property values. The Tax Commissioner generally collects in excess of 97% of the net billed amount by December 31st of each year. In 2018, the City of Atlanta was delayed in setting their millage rates, which resulted in a 2019 tax payment deadline that impacted the year-end receivables rate.



PERCENT COLLECTED					
Authority	2018	2017	2016	2015	2014
County	96.57%	97.18%	97.24%	97.11%	96.93%
Board of Education	97.20%	97.54%	97.63%	97.41%	97.41%
Cities / CIDs	61.84%	95.84%	95.91%	96.94%	96.77%
Special Services	91.08%	95.85%	95.86%	95.61%	95.75%
AVERAGE	92.89%	97.15%	97.19%	97.11%	97.05%

ATLANTA IMPACT

Each year, the DeKalb County Tax Commissioner's Office makes every effort to ensure that taxpayers are aware of their options for tax exemptions. Notices about exemptions are included on the back of the envelopes that include property tax bills; new property owners are mailed homestead applications; a slideshow explaining the application process is available on our new website along with a link to the application; and throughout the year, staff attend dozens of community events in order to educate the public about tax exemptions and other services and processes handled by the Tax Commissioner's Office.



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

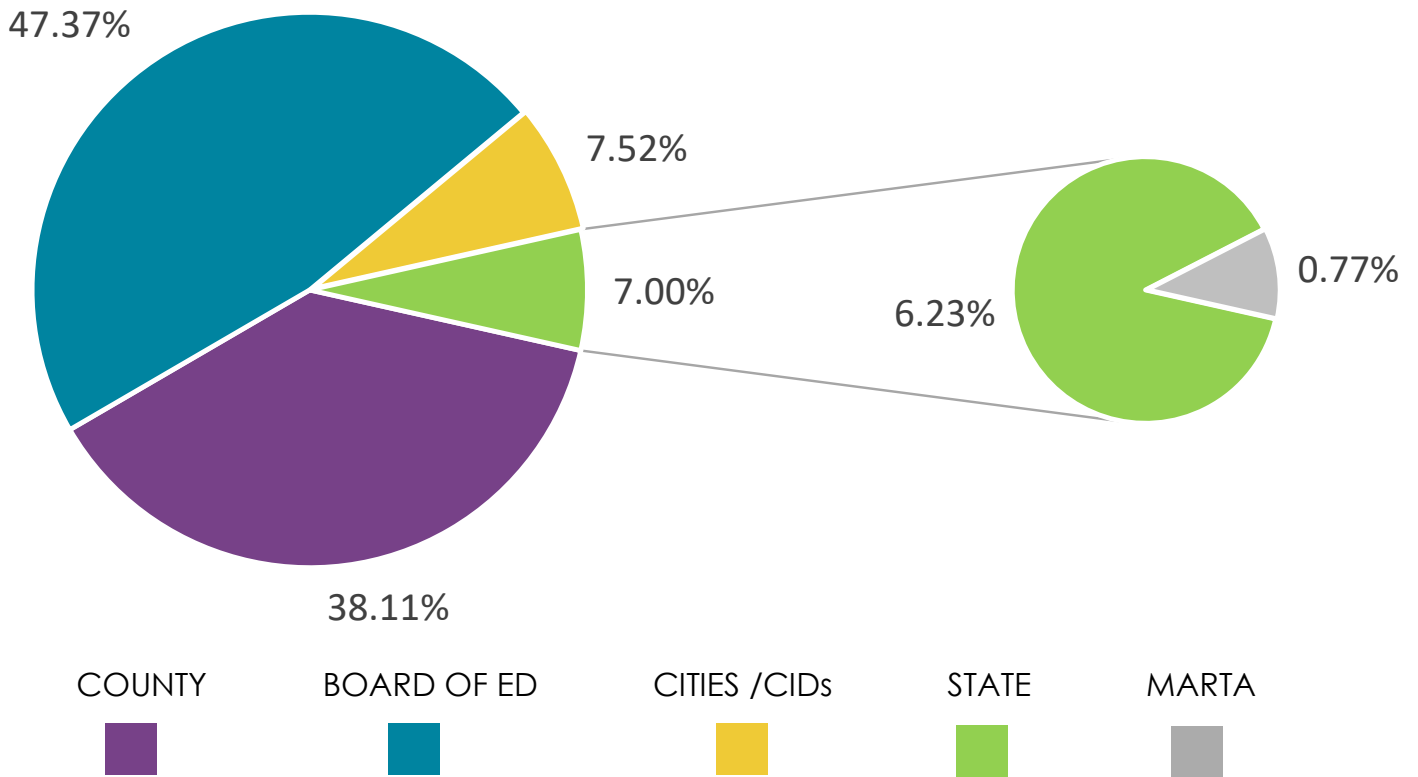
H7 – Senior or Disability Exemption: Gross income limit \$16,000

H8 – Senior Exemption: Gross income limit \$16,000

H9 – Senior Exemption: Federal adjusted gross income limit of \$88,226

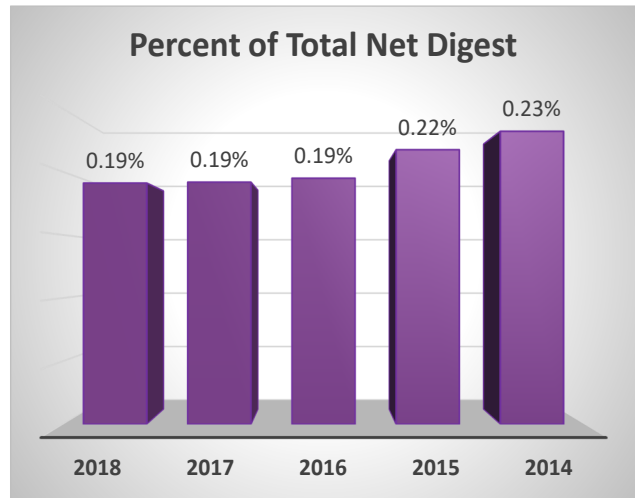
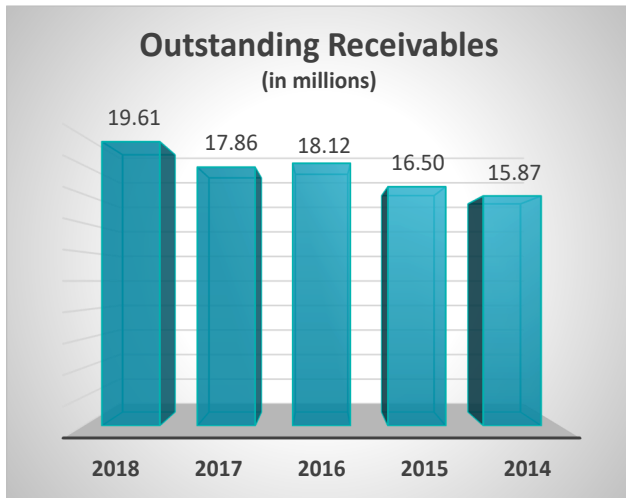
H10 – Disabled Veterans: \$10,000 limit Georgia net for schools and \$81,080 for all other levies

Visit our website for additional information on exemption qualifications: www.dekalbtax.org/exemptions

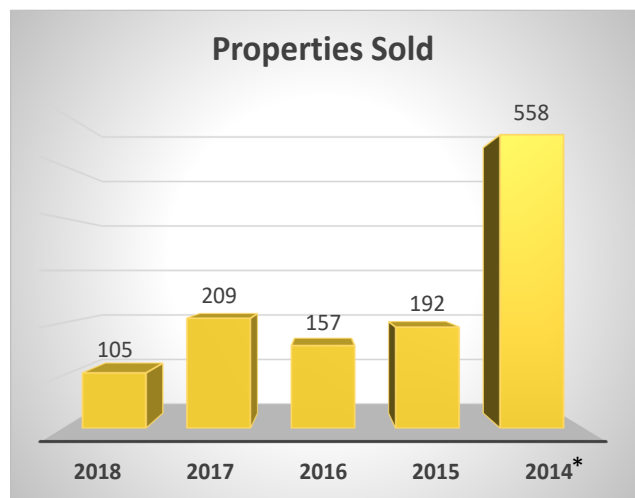
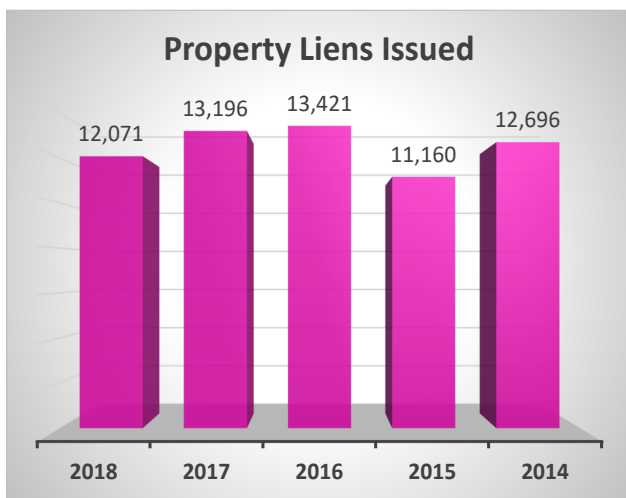


Authority	Amount Disbursed	Authority	Amount Disbursed
County	438,886,738	Doraville TAD	225,928
Board of Education	545,582,450	Dunwoody	10,463,852
State	71,746,889	Lithonia	488,735
MARTA	8,925,252	Pine Lake	755,102
Atlanta	9,945,117	Stone Mountain	2,685,710
Atlanta Schools	15,412,787	Perimeter CID	3,905,268
Fulton County	837,502	Stone Mountain CID	1,078,406
Avondale Estates	3,212,820	East Metro CID	233,808
Brookhaven	12,116,136	Greater Conley CID	196,524
Chamblee	10,961,576	Assembly CID	642,539
Clarkston	3,241,872	Little 5 Points CID	6,712
Decatur	1,622,564	Tucker CID	470,844
Doraville	8,131,447		
Grand Total Disbursements			1,151,776,576

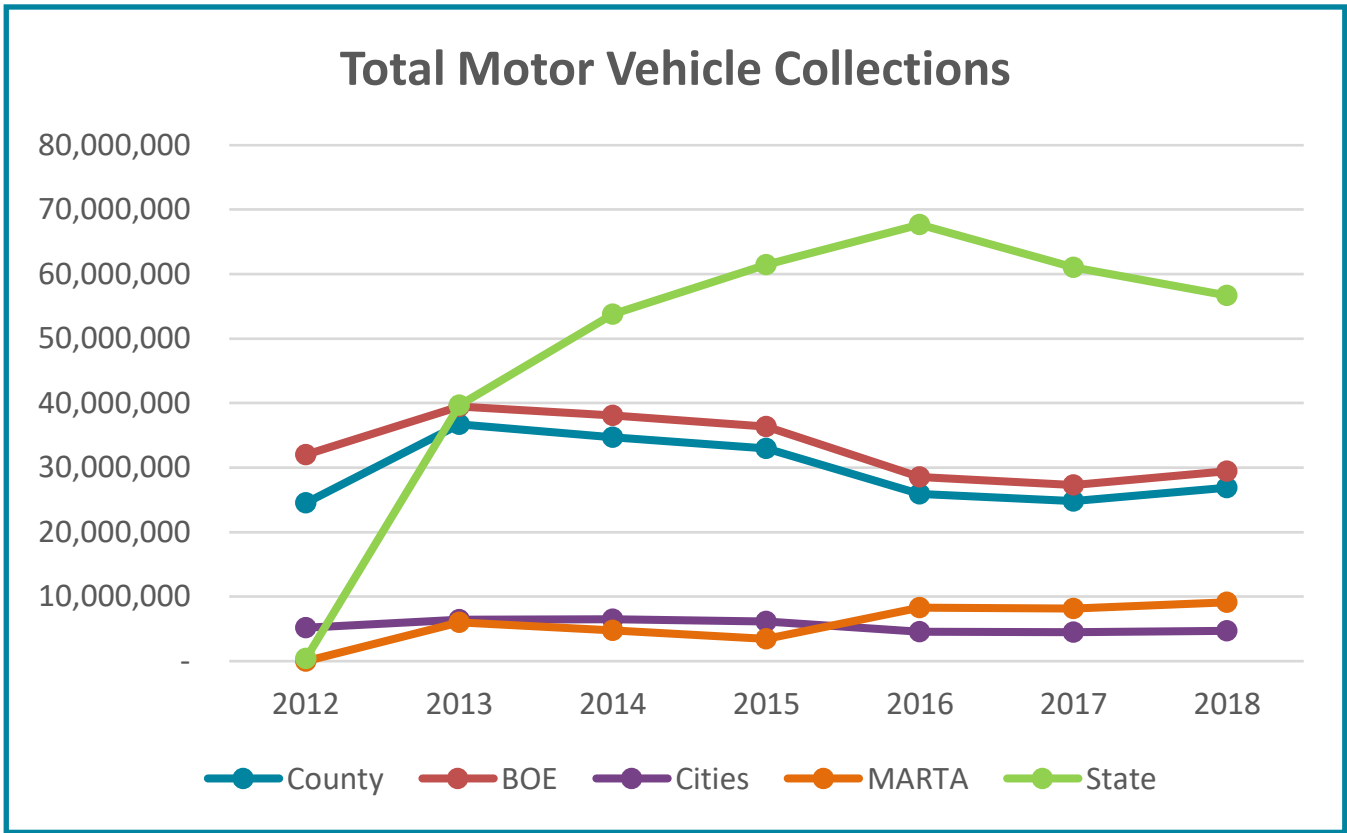
The Office of the DeKalb County Tax Commissioner has a division solely responsible for the collection of delinquent taxes (taxes not received by the payment deadline). Noted in the graph below, prior year Real Estate and Personal Property uncollected taxes are consistently below .25% of the net amount billed. This means that in excess of 99.75% of ad valorem taxes are collected.



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

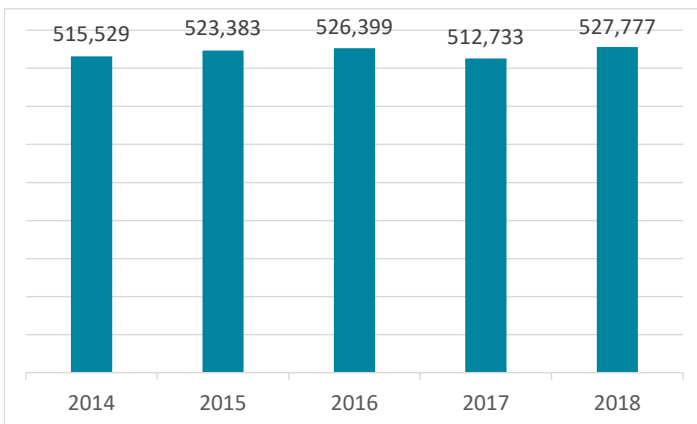


* The sale of a large condominium complex caused a big increase in the number of properties sold in 2014.

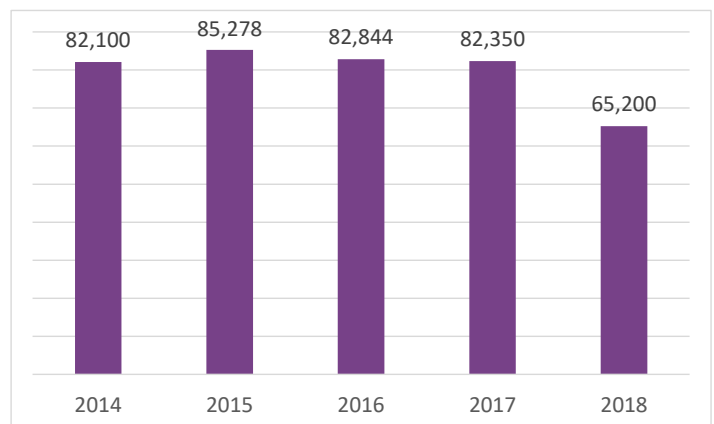


	2012	2013	2014	2015	2016	2017	2018
County	24,533,923	36,673,380	34,707,453	32,943,441	25,928,115	24,809,661	26,889,896
BOE	31,966,585	39,472,214	38,092,496	36,337,481	28,528,920	27,317,622	29,413,578
Cities	5,174,675	6,384,978	6,518,691	6,141,391	4,571,669	4,473,095	4,721,640
MARTA	-	5,970,737	4,762,269	3,443,293	8,280,170	8,173,360	9,082,726
State	373,976	39,687,343	53,749,212	61,481,638	67,690,061	61,048,862	56,666,878
TOTAL	62,051,171	128,190,665	137,832,136	140,349,258	135,000,951	125,822,600	126,774,717

Registrations Processed



Titles Processed





In September of 2018, The DeKalb County Tax Commissioner's Office launched the redesigned website www.dekalbtax.org. The purpose of the website is to deliver critical information to DeKalb County taxpayers regarding property and motor vehicle taxes. The goal of the redesign was to provide more information and online services and make the website more user-friendly.

On the home page, a prominent menu with drop-down features lets taxpayers navigate easily to the information they need and the tasks they want to complete during their visit. Colorful icons (shown above) now direct users to specific areas of the website where pertinent information can be found. DeKalb County has a diverse population and these icons can be especially helpful for taxpayers who are non-native, English-language speakers.

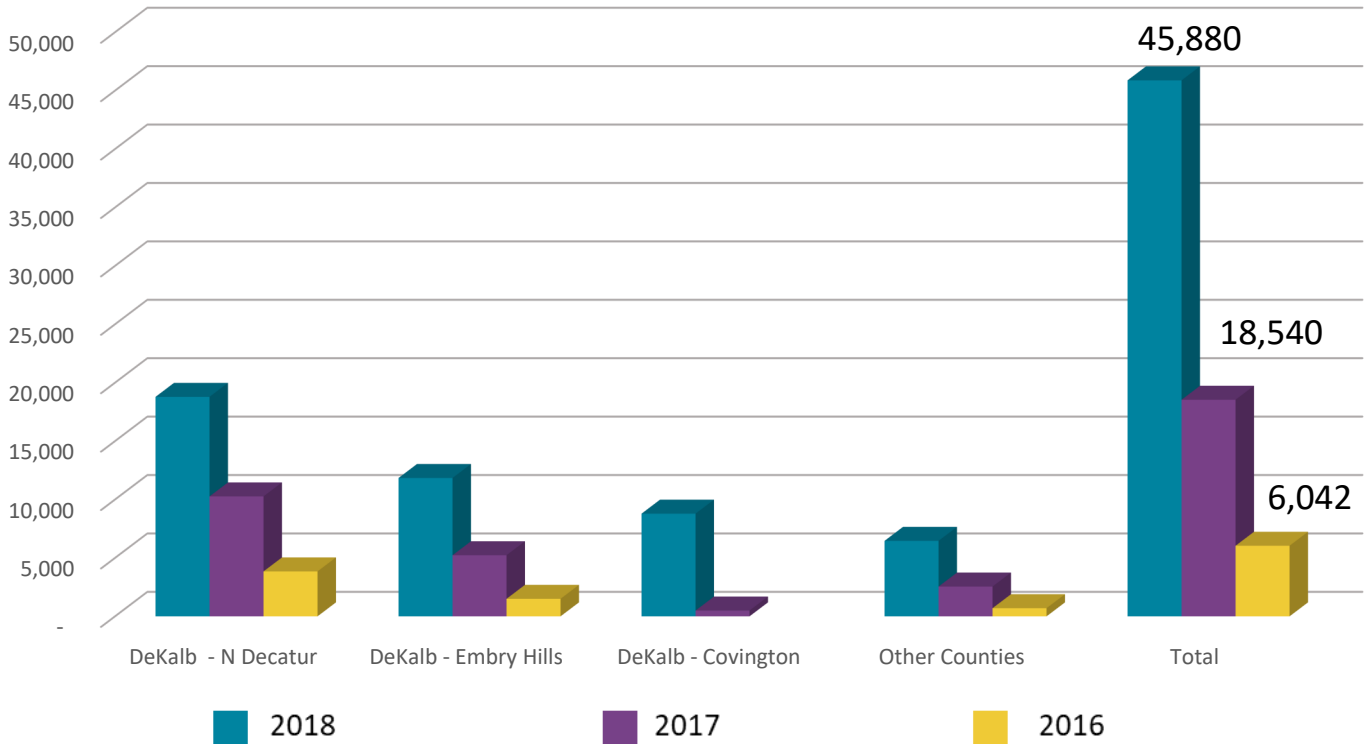
Citizens can now complete the following tasks by visiting our website:

- Make property tax and motor vehicle payments
- Request property tax bills
- Register vehicles
- Locate kiosks within the County that can process motor vehicle registrations
- Apply for a homestead and other property tax exemptions
- Get up-to-date wait times for our Central, North, and South office locations
- Complete a customer service survey
- Browse employment opportunities with DeKalb County

"I have to hand it to you, the DeKalb County website for City of Atlanta property tax payment is a remarkable example of how a bureaucratic website should work. I am really happy with the changes to the website; the clear simple instructions, the lack of confusing or vague language. The help felt respectful, as if someone was doing their best to make it a simple straight-forward transaction. The sample check was a great idea. Thank you for keeping my blood pressure on an even keel while paying these large taxes."

Customer Survey

In April 2016, The Office of the DeKalb County Tax Commissioner took the initiative and began offering self-service kiosks for taxpayers. These kiosks represent a partnership between the Tax Commissioner, Georgia Department of Revenue, Kroger, and the service provider.



NEW!

GEORGETOWN

4498 Chamblee-Dunwoody Road
Dunwoody, GA 30338

NEW!

**CENTRAL OFFICE
"CASH OPTION"**

**4380 Memorial Drive
Decatur, GA 30032**

NEW!

**CHAPEL HILLS
COMMONS**

4919 Flat Shoals Parkway
Decatur, GA 30034

NORTH DECATUR

2875 North Decatur Road
Decatur, GA 30033

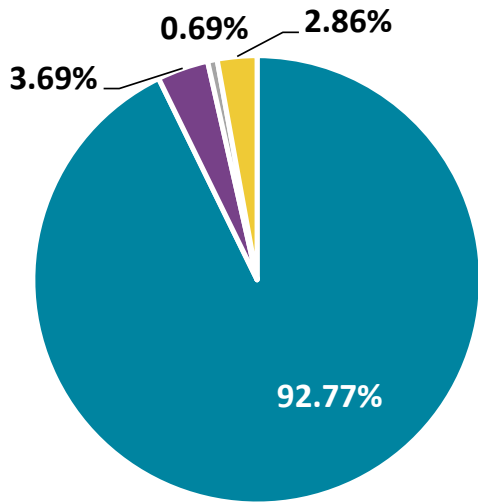
EMBRY HILLS

3559 Chamblee-Tucker Road
Atlanta, GA 30341

COVINGTON

6678 Covington Highway
Lithonia, GA 30058

“Please rate our ability to address and solve your service needs.”



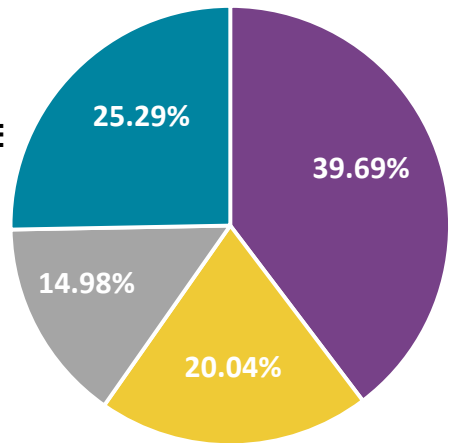
“I have been going here for years. Always impressed by professionalism and efficiency.”

	PERCENTAGE	COUNT
EXCELLENT	92.77%	5,814
GOOD	3.69%	231
FAIR	0.69%	43
POOR	2.86%	179

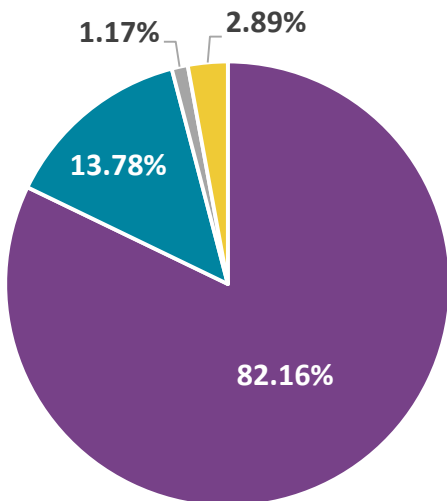
“I think [the Staff] handled everything perfectly. I kept having issues with my bank blocking my card, and they helped collect my payment in the most efficient manner for me and other waiting customers. I really appreciated how they cared about satisfying my needs.”

Which location did you visit?

- CENTRAL OFFICE
- CALL CENTER / ONLINE
- NORTH OFFICE
- SOUTH OFFICE



Which department serviced you today?



- MOTOR VEHICLE / TAG
- PROPERTY TAX
- DELINQUENT PROPERTY
- CALL CENTER

“I have been to this office several times, and each time was fast, friendly, and efficient. Thank you for having a government office where employees care about what’s going on. Excellent job!”

NORTH

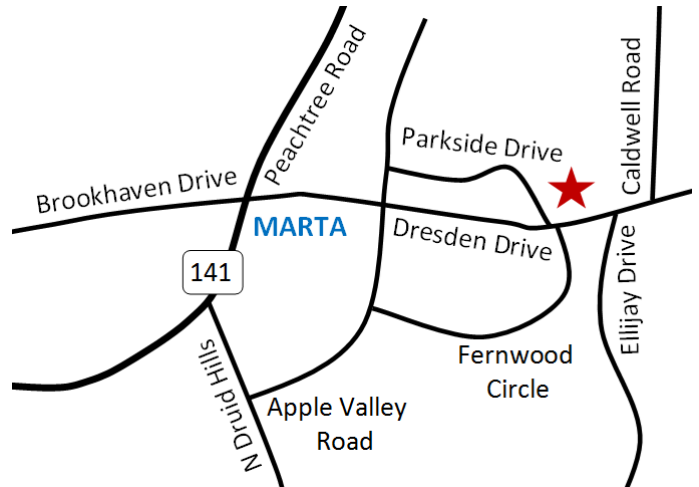
1358 Dresden Drive NE

Atlanta, GA 30319

404-812-1000

Motor Vehicle: 8:00 am to 4:30 pm

Property Tax: 8:00 am to 4:30 pm



CENTRAL

4380 Memorial Drive, Suite 100

Decatur, GA 30032

404-298-4000

Motor Vehicle: 8:00 am to 4:30 pm

Property Tax: 8:00 am to 5:00 pm



SOUTH

The Gallery at South DeKalb Mall
2801 Candler Road (near Macy's)

Decatur, GA 30034

404-244-1224

Motor Vehicle: 8:00 am to 4:30 pm

Property Tax: 8:00 am to 4:30 pm

