



## 2019 Annual Report



*Irvin J. Johnson*  
Tax Commissioner



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.

# From The Tax Commissioner



In our 3rd Annual Report we, again, acknowledge that it is an honor and privilege to serve DeKalb. Each year, the staff and I work jointly to achieve customer-oriented results, operate efficiently, maintain our trustworthy reputation, and be good stewards of the resources under our care. In this report we highlight some accomplishments in the following areas: customer service, community, financials, and innovation/technology. We welcome your comments in-person at one of our 3 locations, through the website at **[www.dekalbtax.org](http://www.dekalbtax.org)** or by phone at 404-298-4000.

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 cash management control. Through the continuing efforts of our excellent staff, our reputation still ranks among the best in Georgia and DeKalb County.

In 2019, we continued to work on our vision regarding the values we deem important to achieving our stated mission. We are committed to providing excellent customer service and transparency; meeting ethical standards; practicing personal integrity; and valuing a positive work ethic, honesty, and teamwork. Community service and education are becoming hallmarks of our Property Tax Division. We completed more than 30 on-site visits at neighborhood association meetings and events around the County. We have placed a special focus on educating seniors and veterans as well as current and potential homeowners about tax-saving homestead and motor vehicle exemptions. We have identified qualified tax payers and provided thousands of dollars in tax savings. We achieved this by presenting tax bill seminars at senior centers, homeowner associations, and other organizations throughout the County.

Over the past 4 years, our 7 self-service, motor vehicle registration kiosks have handled more than 142,000 transactions. Taxpayers now have more convenience and efficiency, as well as expanded service hours without adding labor costs. We now have 7 kiosks in DeKalb compared with 2 in 2016. We recognize the value of listening. Please let us know what you think!

A handwritten signature in black ink, reading "Irvin J. Johnson".

*Irvin J. Johnson*  
*Tax Commissioner, DeKalb County*

**[www.dekalbtax.org](http://www.dekalbtax.org)**

Please complete our customer  
service survey at  
**[www.dekalbtax.org](http://www.dekalbtax.org)** or  
scan the **QR bar code**.



**THANK YOU!**



## Customer Service

- Offered a notary service to motor vehicle customers to expedite tag and title processing
- Installed infomercial screens in motor vehicle lobbies to inform taxpayers of legal requirements while they await service
- Initiated paperless, web-based billing service for motor vehicle and property tax customers
- Installed “wait time” TV monitors in motor vehicle lobbies and on the website; customers can view average wait times and then choose a location to visit

## Community

- Conducted tax awareness sessions at more than 30 community events
- Participated in multiple DeKalb County forums and Town Hall events aimed at informing taxpayers about our services and tax saving options
- Increased number of self-service, tag renewal kiosks from 2 in 2016 to 7 in 2019
- Increased the number of senior homestead exemptions by 18% since 2015 through outreach efforts at DeKalb County senior centers

## Financials

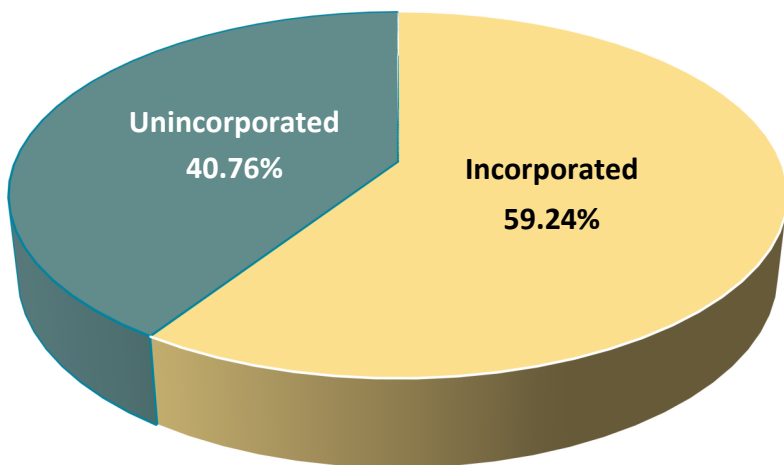
- Continued to achieve Tax Digest approval in 2019, which keeps tax billing, County budgeting, and operational planning on track
- Achieved collections of 96.77% of current year property taxes
- Received and disbursed approximately \$1.3 billion to County, school, cities, Tax Allocation Districts (TADs), and Community Improvement Districts (CIDs)
- Installed cash management equipment to improve workflow, collection accuracy, and reduce over-time requirements
- Returned nearly \$380K to the general fund balance and nearly \$1 million over the past 4 years
- Managed a 67% increase in tax districts and levying authorities while maintaining our high level of customer service (Tax districts have increased from 39 in 2014 to 65 in 2019)

## Innovation/Technology

- Implemented the new State-wide system for tags/titles called DRIVES (Driver Registration Integration Vehicle Enterprise System) in May 2019
- Our staff trained motor vehicle staff, locally and around the State, on the DRIVES system
- Received a Horizon Interactive Award for excellence in media production; our redesigned website makes it more user friendly for taxpayers
- Installed “First-In-Line” call-back software in our Call Center. Now, customers can opt to have a callback versus waiting “on hold”
- Installed self-service, check-in kiosks in our lobby for customer use at our Central Office
- Renovated the Motor Vehicle lobby at our Central Office on Memorial Drive to improve security and customer flow
- Preserved historic tax documents and records by converting 6.6 million microfiche files to a digital format



# Property Tax Digest



Unincorporated	13,85,594,770
Incorporated	20,133,798,032
<b>Gross Digest Value</b>	<b>33,984,392,802</b>

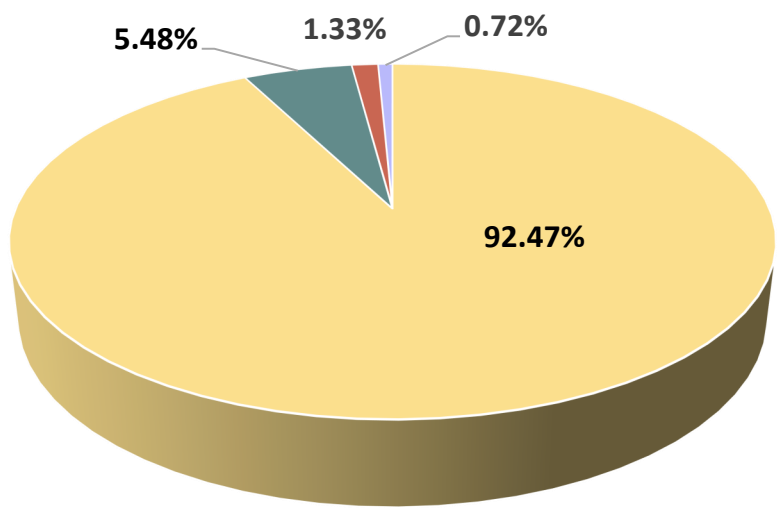
The DeKalb County Tax Digest is presented annually to the Georgia Department of Revenue for approval prior to the creation of tax bills. The Property Tax Digest is the sum of all of the assessed values, after exemptions, of properties to be taxed within the County.

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.

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.

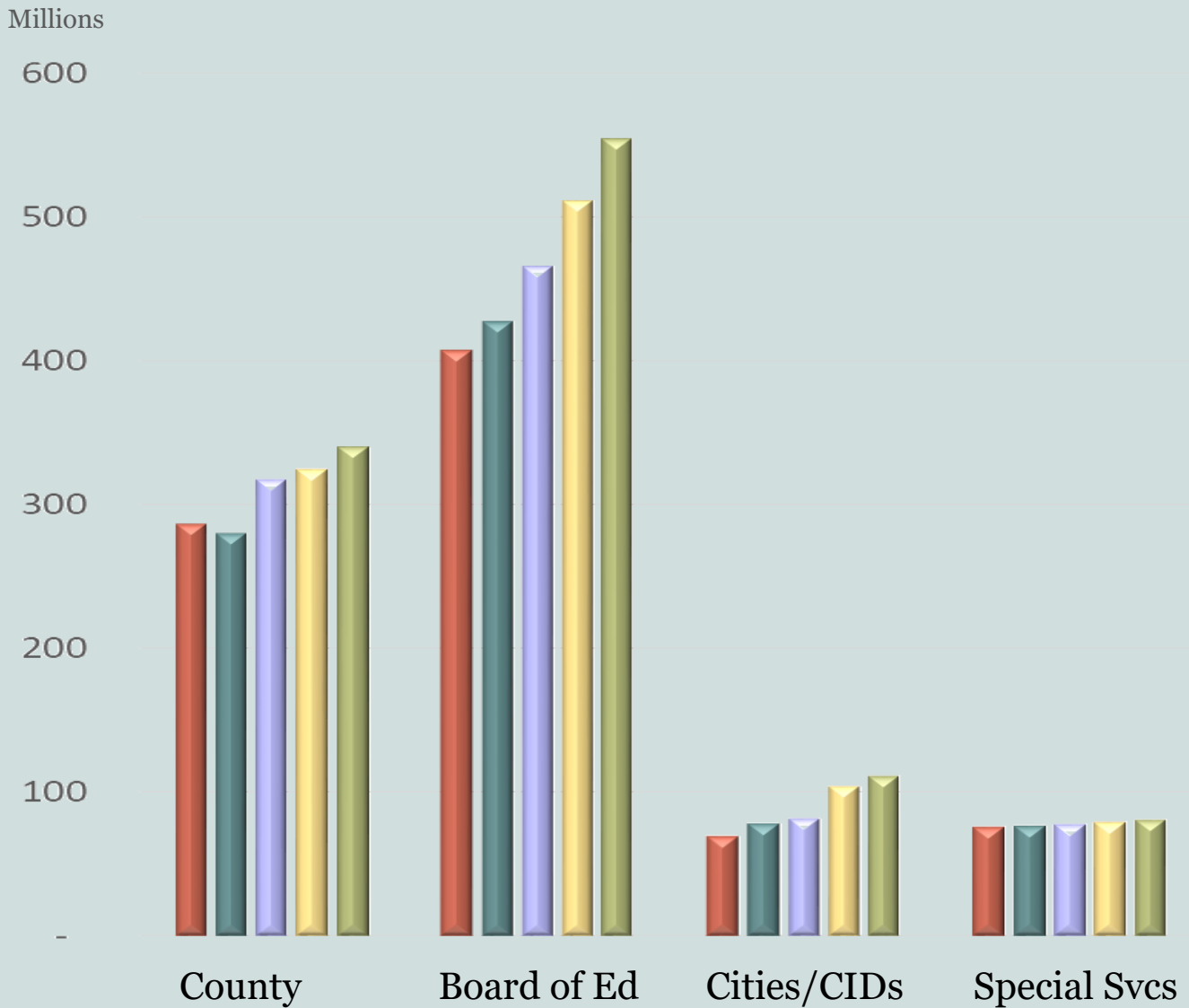
It is the responsibility of the Tax Commissioner to calculate tax bills based on the values set by the Assessor's Office and the millage rate established by the governing body.



Real Estate	31,425,133,550
Personal Property	1,861,941,331
Public Utility	450,931,691
Motor Vehicle	245,717,870
Mobile Home / Heavy Duty	668,360
<b>Gross Digest Value</b>	<b>33,984,392,802</b>



## Five-Year Net Billed and Percent Collected



Percent Collected					
Authority	2015	2016	2017	2018	2019
County	97.11%	97.24%	97.18%	96.57%	96.77%
Board of Education	97.41%	97.63%	97.54%	97.20%	97.36%
Cities / CIDs	96.94%	95.91%	95.84%	* 61.84%	96.14%
Special Services	95.61%	95.86%	95.85%	91.08%	95.43%
TOTAL	97.11%	97.19%	97.15%	92.89%	96.91%

\* City of Atlanta taxes were not due until January 2019

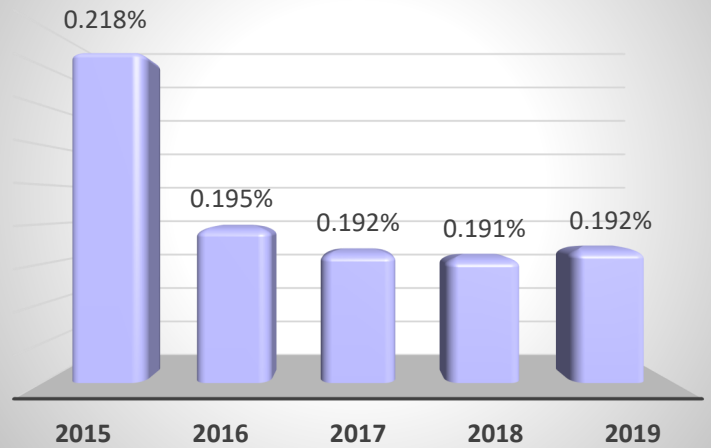




### Outstanding Receivables (in millions)



### Percent of Total Net Digest

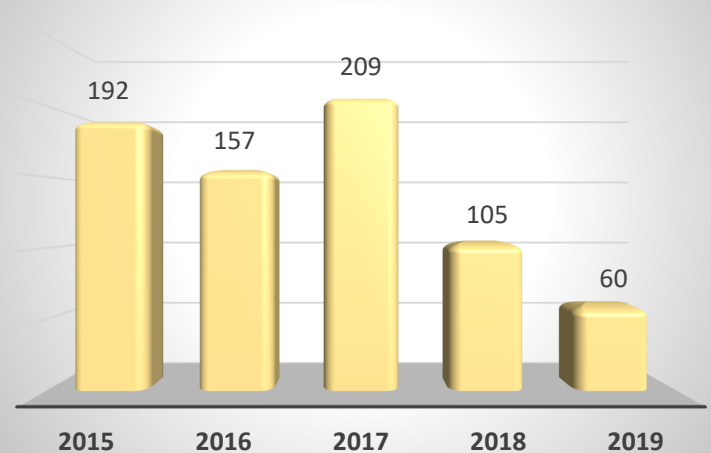


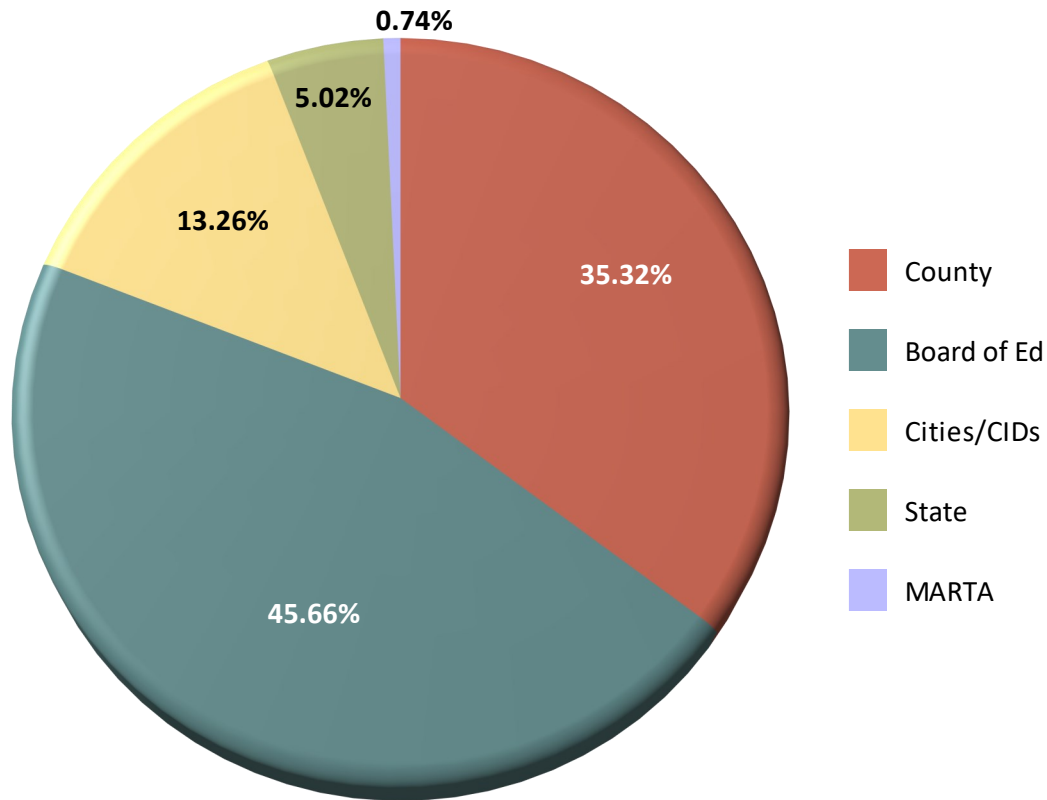
Delinquent properties that have not been paid as of December 31st will have a lien placed on the property. Once the lien is placed on the property, fees, and penalties will be added to the tax amount due. If payment is not received, the property is subject to being sold at a tax sale. These tax sales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

### Property Liens Issued



### Properties Sold





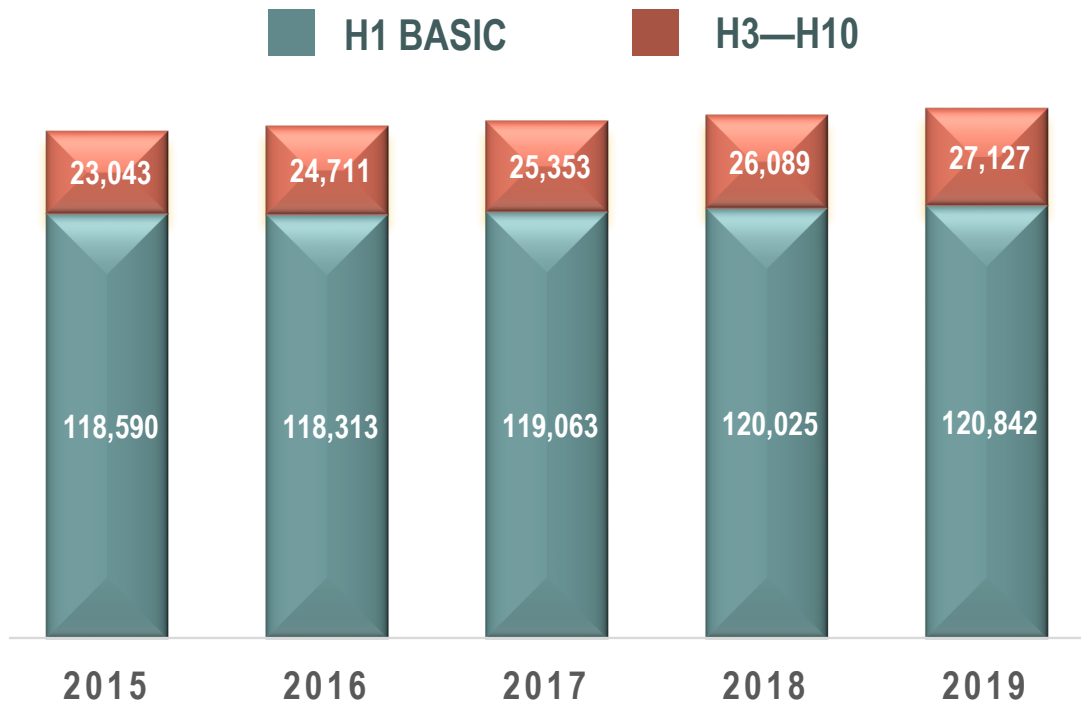
Authority	Amount Disbursed	Authority	Amount Disbursed
County	461,953,426	Doraville TAD	477,516
Board of Education	597,173,457	Dunwoody	11,246,536
State	65,700,139	Lithonia	507,162
MARTA	9,656,772	Pine Lake	693,227
Atlanta	40,215,510	Stonecrest	285,929
Atlanta Schools	59,543,274	Stone Mountain	2,585,602
Fulton County	3,651,255	Tucker	1,899,048
Avondale Estates	3,411,584	Perimeter CID	4,424,330
Brookhaven	15,729,285	Stone Mountain CID	1,138,323
Chamblee	12,350,727	East Metro CID	246,675
Chamblee Doraville CID	691,103	Greater Conley CID	238,015
Clarkston	3,372,701	Assembly CID	142,456
Decatur	1,575,192	Little 5 Points CID	8,950
Doraville	8,530,628	Tucker CID	501,753
<b>Grand Total Disbursements</b>		<b>1,307,950,573</b>	



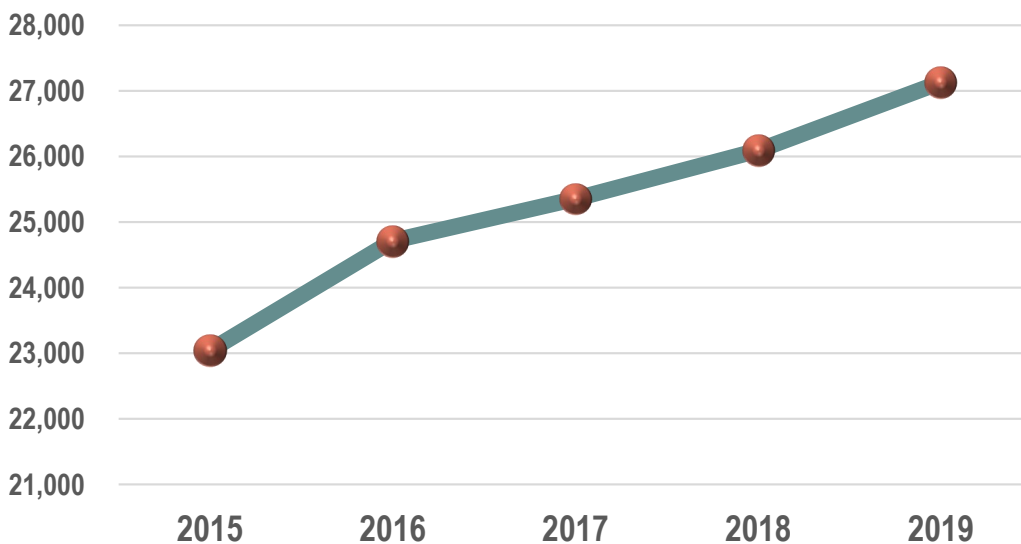
# Homestead Exemptions



To be granted a homestead exemption, taxpayers must actually occupy the home, and the home is considered the legal residence for all purposes.



## Senior 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:

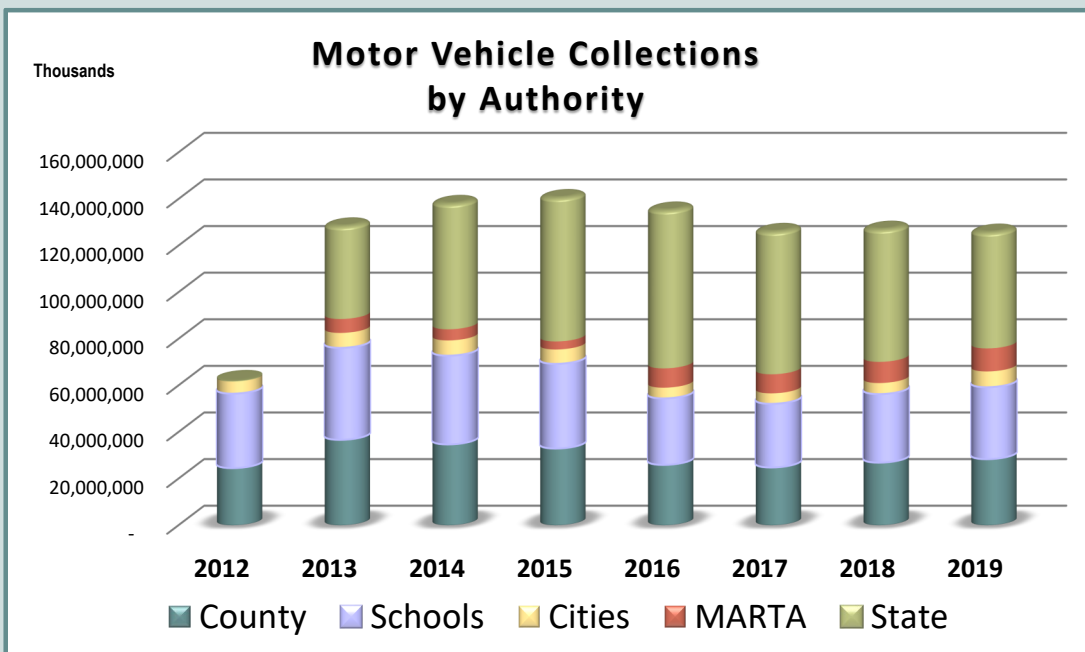
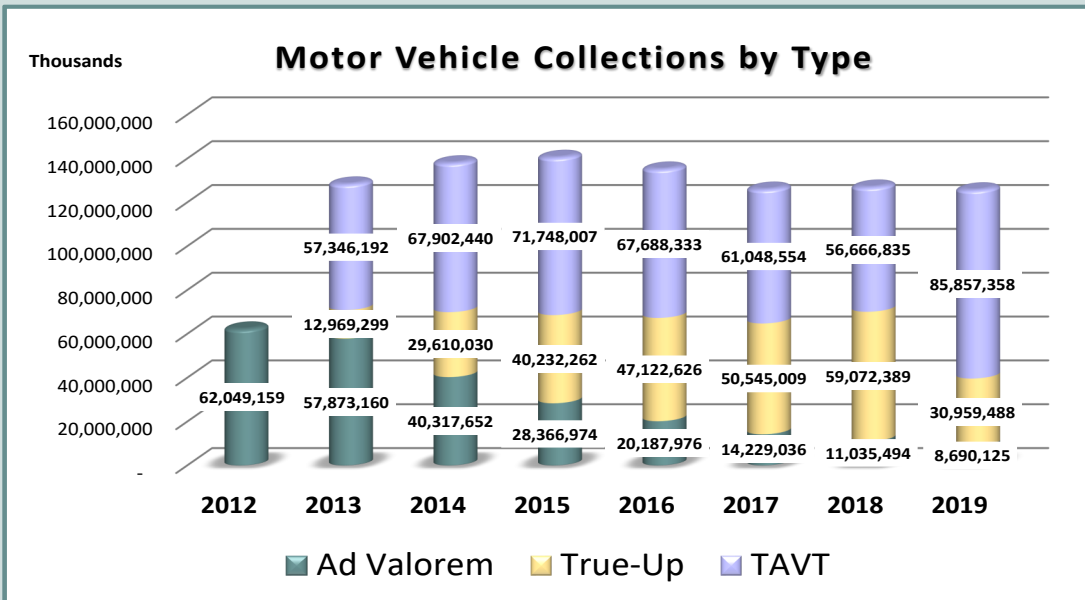
Federal adjusted gross income limit \$88,226

### 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](http://www.dekalbtax.org/exemptions)

# Motor Vehicle Collections



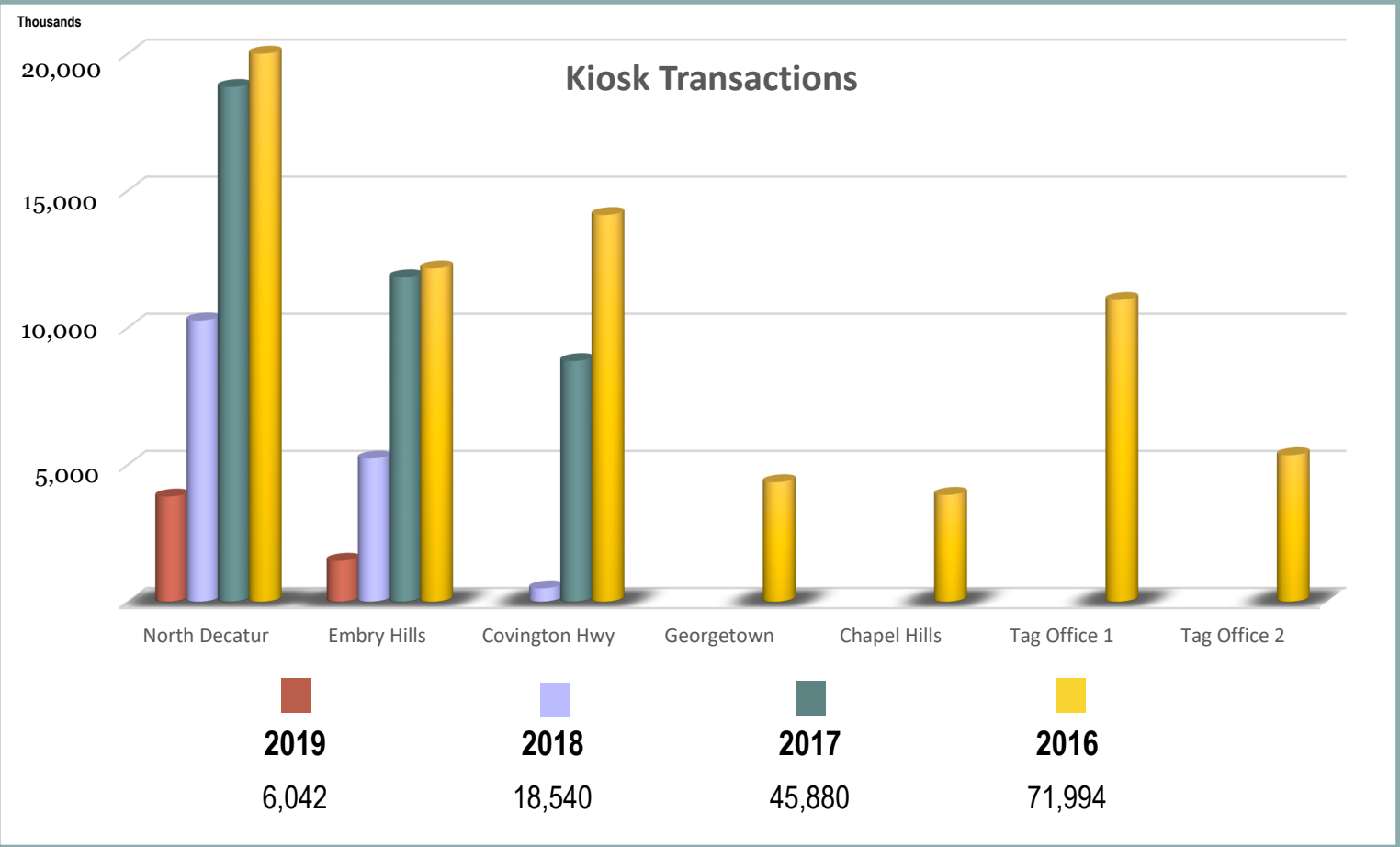
Effective July 2019, the State passed House Bill 329, which changed the distribution of State and local government motor vehicle funds established in the new Title Ad Valorem Tax (TAVT) beginning March 1, 2013. The original bill discontinued ad valorem taxes for new vehicles and replaced it with a Title Ad Valorem Tax. The new tax created a “True-Up” amount to ensure local governments would receive the same revenue they received in 2012. Any remaining funds would be distributed to the various local governments according to a factor that they establish.

Due to declining revenues for local governments, the State revisited the law and established a new formula for TAVT disbursements, which included a much lower percentage for the State and elimination of the Ad Valorem True-up.

# State Kiosks for Tag Renewal



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.



## KROGER KIOSK LOCATIONS

### GEORGETOWN

4498 Chamblee-Dunwoody Road  
Dunwoody, GA 30338

### 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

### CENTRAL OFFICE

4380 Memorial Drive  
Decatur, GA 30032

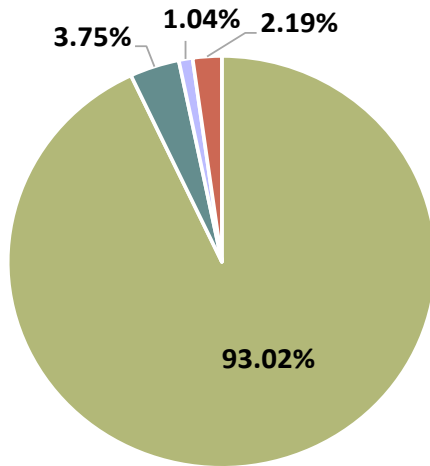
### COVINGTON

6678 Covington Highway  
Lithonia, GA 30058

# Customer Survey Feedback



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



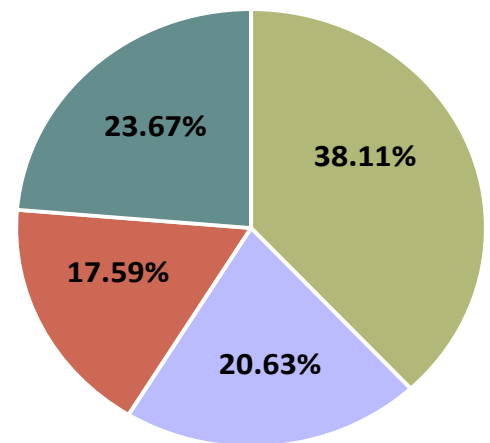
RATING	%	COUNT
Excellent	93.02	7,251
Good	3.75	292
Fair	1.04	81
Poor	2.19	171

*"She was kind, knowledgeable, informative, and went above and beyond to make the best use of my time. She was efficient, and I walked out the door with a smile on my face. Thank you!"*

*"It was refreshing to receive such great, professional service."*

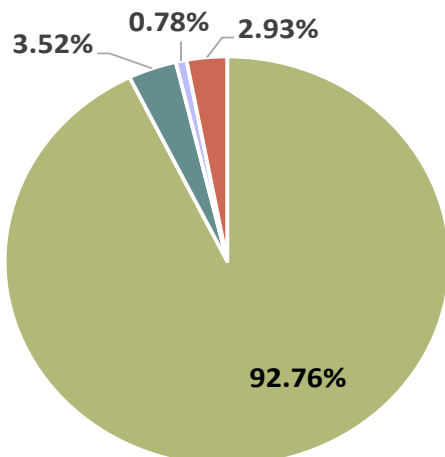
Which location did you visit?

LOCATION	%	COUNT
CENTRAL (Memorial Drive)	38.11	2,980
NORTH (Brookhaven)	20.63	1,613
SOUTH (South DeKalb Mall)	17.59	1,375
NOT APPLICABLE	23.67	1,851



*"The agent did an excellent job for me. She answered all my questions and took care of all my needs. She was professional and compassionate. I could not have had a better experience."*

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



RATING	%	COUNT
Excellent	92.76	7,241
Good	3.52	274
Fair	0.78	61
Poor	2.93	229

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



[www.dekalbtax.org](http://www.dekalbtax.org)

# Office Locations and Hours



## NORTH OFFICE

1358 Dresden Drive NE  
Atlanta, GA 30319  
404-812-1000

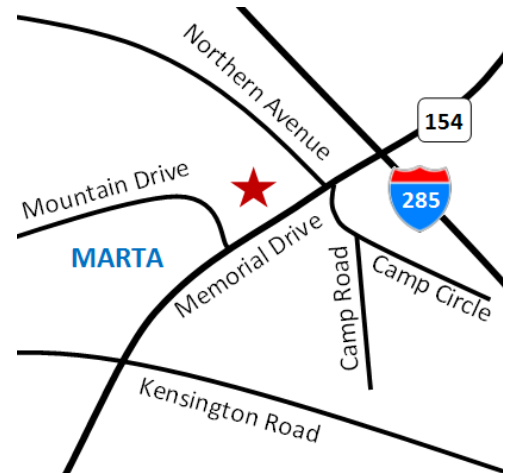
Motor Vehicle: 8:00 am to 4:30 pm  
Property Tax: 8:00 am to 4:30 pm



## CENTRAL OFFICE

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 OFFICE

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

