DeKalb County Tax Commissioner

Annual Report

2021

NEW LOCATION!



NORTH OFFICE 3653 Clairmont Road Chamblee, GA 30341



CENTRAL OFFICE 4380 Memorial Drive Decatur, GA 30032



SOUTH OFFICE 2801 Candler Drive Decatur, GA 30034

Irvin J. Johnson, Tax Commissioner

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We Care About Serving You!

OUR VISION

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

OUR MISSION

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

C = CUSTOMER-FOCUSED A = ACCOUNTABILITY

- $\mathbf{R} = \text{RESPONSIBILITY}$
- **E** = EXCELLENCE



Photo courtesy of Discover DeKalb at https://discoverdekalb.com

From The Tax Commissioner





My staff and I continue to be honored to serve the citizens of DeKalb County.

As the revenue billing and distribution agency of county government, my commitment to you as Tax Commissioner is to operate efficiently and innovate services to better assist you with your motor vehicle titling and registration, and property tax responsibilities. Every year, the tax office works with a clear focus on providing exemplary customer service with the resources budgeted to this office. I am grateful for the capable and dedicated staff who discharge their duties and responsibilities to serve you daily.

During the past two years, COVID-19 and other on-going

challenges emerged where we have faced questions about service delivery, customer experiences, and how to meet all the statutory requirements of a tax office.

To address these on-going challenges, we implemented the Click2Skip online appointment and waitlist program. We re-configured office spaces and initiated limited remote, work-from-home opportunities for groups of staff. We reduced risky in-person contact with the public and maintained service capacity. We added electronic billing and newsletter options to deliver timely property tax and motor vehicle notices, updates about the office, including operating hours and closures, and state-related service delivery outages. We increased our online presence through social media and the office's website **DeKalbTax.org**. We continue to offer drop box options and tag renewal kiosks in multiple locations within the county and state of Georgia, enhanced security during ever changing gun safety laws, and adhere to COVID-19 protocols in all offices.

In this climate, we successfully passed our state, county, and city annual audits. The 2021 Property Tax Digest was approved, tax billing was timely, employee training and development continued, new call center and payment system enhancements were explored and initiated, and motor vehicle tag and title processing continued at expected levels. Additionally, qualified DeKalb seniors were added to the tax exemption rolls.

As a reminder, online services are available at eservices. *drives.ga.gov* where you may renew your tags, update your address, check insurance status, replace a lost registration card, and cancel or re-instate registration.

I also encourage you to let us know how we are doing. Share your feedback by completing our online customer service survey at DeKalbTax.org or scan the QR code.

Thank you for your continued trust in us and Happy New Year!

Follow us @DeKalbTaxGa

J. Johnson



Irvin J. Johnson Tax Commissioner, DeKalb County

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In 2021, the Tax Commissioner's Office accomplished the following:

- Successfully scheduled 8,960 appointments through the Click2Skip program. Since 2020, Click2Skip has allowed taxpayers to reserve service times in advance and avoid waiting in line.
- Served 104,201 taxpayers requiring same-day, walk-in service. The Same-Day Waitlist, a virtual waitlist that allows taxpayers to sign up and wait from anywhere, provides no-touch contact services allowing customers to wait in their cars until their service time.
- Continued to enforce COVID-19 safety protocols, including routine temperature checks, maintaining sanitation practices, performing counter wipe-downs between customers, and conducting frequent/biweekly electrostatic spraying.
- Equipped Call Center with technology to allow for remote operation in the event of a possible government shutdown.
- Maintained full-service operations at all office locations in addition to website, drop box and self-service kiosk options.
- Improved social media presence and redesigned the office website to inform the public about service options.
- Successfully completed annual tax digest approval, which allows for tax billing.
- Mailed tax billing on time despite office shutdown for pandemic protocol.
- Passed annual audits.
- Enhanced security protocols under Georgia open carry laws.
- Enhanced document security and retrieval times with imaging process updates.
- Conducted in-house training unique to our industry.
- Recognized as a 2021 Tyler Public Sector Excellence Award winner during Tyler's annual user conference in April.
- Distributed over 2,200 boxes of food to assist DeKalb families in need.
- Conducted community presentations to inform homeowners about property taxes and benefits of homestead exemptions.
- Hosted first-ever job fair, attracting nearly 80 applicants.
- Completed construction of the new North Office, expanding to nearly 5,400 square feet with additional parking and service windows. No capital outlay requiring tax dollars were used to fund the project.



DeKalb Tax Commissioner's Office named 2021 Tyler Technologies Public Sector Excellence Award winner!

The award is presented to an agency that demonstrates excellence in deploying Tyler's iasWorld software in innovative and impactful ways. Faced with the challenge of adjusting the system when on-boarding a new entity just days before the 2020 tax digest deadline, staff worked with the Tyler team to implement a new process to address a nuance in the entity's charter that impacted the frozen base assessment values in the database. The tax office expertise enabled the successful billing of taxes and prevented a costly separate billing cycle for more than 10,000 parcels.

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Grand Opening - North Office



Expanding to nearly 5,400 square feet, the newly constructed office is a substantial upgrade from the previous space of 1,200 square feet. Parking capacity has doubled to 60 spaces for customers and employees, and service windows now include 10 stations to better serve property tax and motor vehicle customers. Construction began in early April 2021 with the support of the DeKalb County CEO and Board of Commissioners. The project leveraged the appreciated value of the countyowned property to build the new tax office. No capital outlay requiring tax dollars were used in funding the project.



3653 Clairmont Road, Chamblee, GA 30341



"I am honored to recognize the dedication, support, and hard work of everyone involved in the project. This ribbon cutting marks a milestone of years of service to DeKalb County and the entire community."



"This new space improves our ability to serve taxpayers safely and efficiently. The upgrade alleviates service delivery challenges due to economic development and growth that has taken place in the area since 1998. Now with additional parking, service windows and lobby seating, it will be a better overall experience for taxpayers and staff, especially as we continue to operate in this ongoing pandemic."

—Irvin J. Johnson DeKalb County Tax Commissioner



2021 ANNUAL REPORT



Would you like a representative from the Tax Commissioner's Office to speak to your community group about property taxes, motor vehicles, or homestead exemptions?

INVITE US TO YOUR NEXT COMMUNITY MEETING! Contact us using our online form dekalbtax.org/invite_us





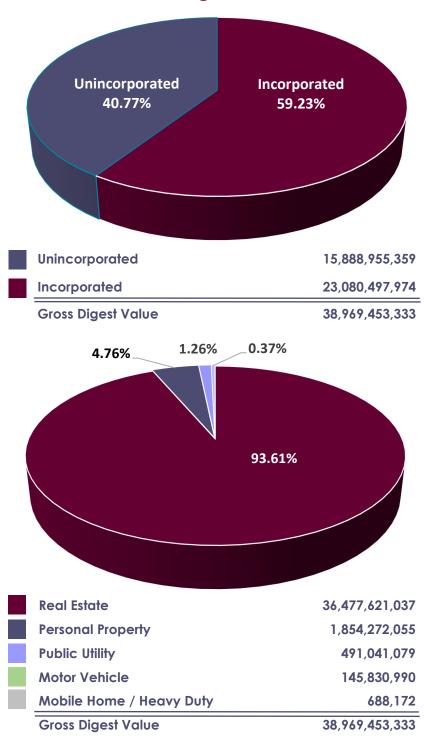
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Property Tax Digest





Gross Digest Value



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.

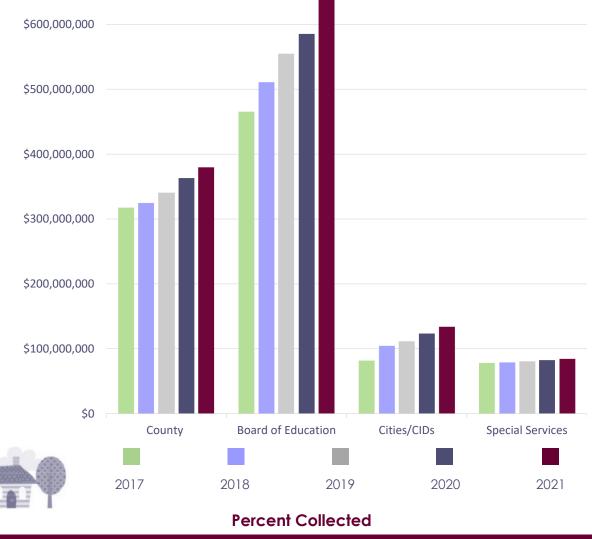
The governing body of each taxing authority annually establishes the millage rate, which is the determining factor in the calculation of taxes.

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 & Personal Property



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 and Percent Collected

Authority	2017	2018	2019	2020	2021	
County	97.18%	96.57%	96.77%	96.54%	96.70%	
Board of Ed	97.54%	97.20%	97.36%	97.15%	97.34%	
Cities / CIDs	95.84%	*61.84%	96.14%	94.90%	96.83%	
Special Services	95.85%	91.08%	95.43%	95.43%	95.91%	
Total	97.15%	92.89%	96.91%	96.60%	96.93%	
*City of Atlanta taxos were not due until January 2010					(2010	

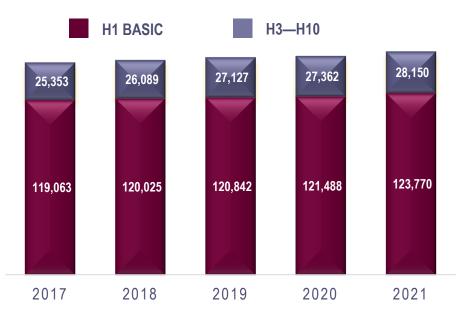
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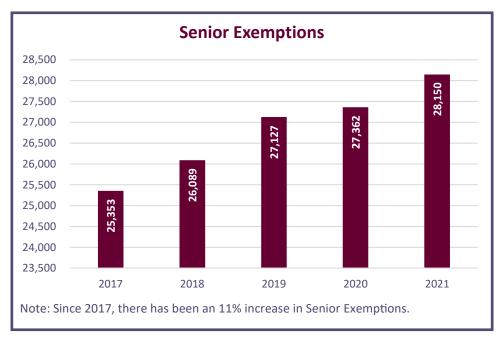
Homestead Exemptions



To be granted a homestead exemption, taxpayers must actually occupy the home, and the home is considered the legal residence for all purposes. The deadline to apply for exemptions is April 1st.







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 \$90,803

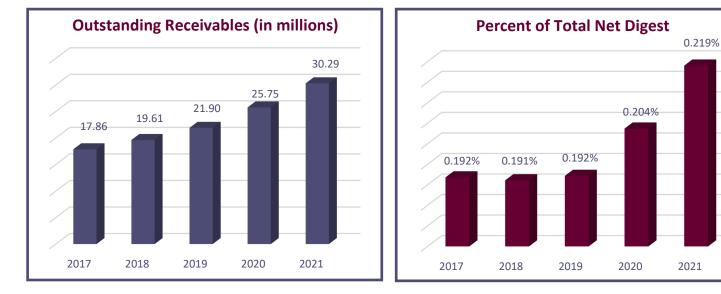
H10 – Disabled Veterans: \$10,000 limit Georgia net for schools and \$100,896 for all other levies

Visit our website for additional information on exemption qualifications: **DeKalbTax.org/exemptions**.



Delinquent Property Tax



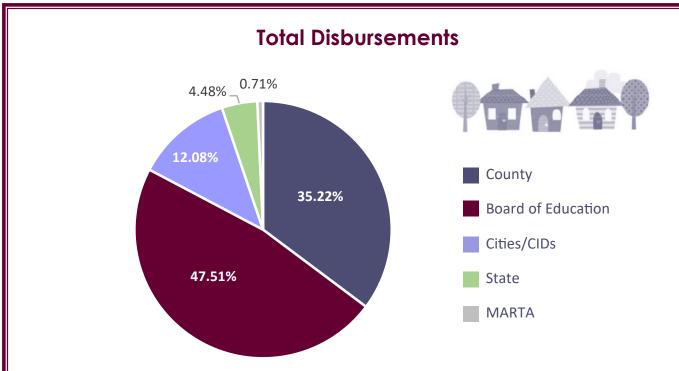






Delinquent properties that have not been paid as of December 31st will have a lien placed on the property. Once the lien is placed on the property, fees and penalties will be added to the tax amount due. If payment is not received, the property is subject to being sold at a tax sale. These tax sales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





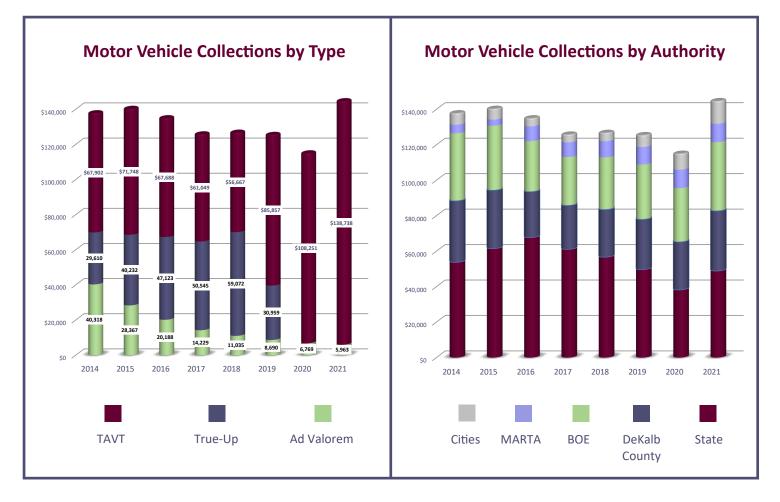
Authority	Amount Disbursed	Authority	Amount Disbursed
County	\$509,191,841	Doraville TAD	\$710,214
Board of Education	\$686,758,140	Dunwoody	\$12,763,085
State	\$64,705,280	Lithonia	\$598,344
MARTA	\$10,268,218	Pine Lake	\$757,701
Atlanta	\$32,483,524	Stonecrest	\$3,399,413
Atlanta Schools	\$47,632,325	Stone Mountain	\$2,817,783
Fulton County	\$3,066,783	Tucker	\$3,034,076
Avondale Estates	\$4,177,674	Perimeter CID	\$4,347,140
Brookhaven	\$19,544,420	Tucker Summit CID	\$1,520,739
Chamblee	\$14,615,280	East Metro CID	\$277,924
Chamblee Doraville CID	\$868,944	Greater Conley CID	\$377,409
Clarkston	\$4,129,841	Assembly CID	\$331,316
Decatur	\$1,905,694	Little 5 Points CID	\$12,148
Doraville	\$9,381,651	Tucker CID	\$679,559
DDA	\$2,887,545	Emory Annex	\$2,305,028
Grand Total Disbursements	\$1,445,549,038		



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.



"Yesterday, I went to the new Chamblee tag office to get a temporary handicapped sign for my car... What a wonderful experience. I had an appointment, and I was in and out in less than five minutes! I love the large space and wonderful parking. The staff are very friendly as they always were. You are doing a great job bringing innovations and creative thinking on how to be of service to your constituents. I appreciate all you are doing for DeKalb!" — Sara Fountain





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.



Note: Since 2017, there has been an additional 106,769 transactions at the self-service kiosks.



Kiosk Transactions

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



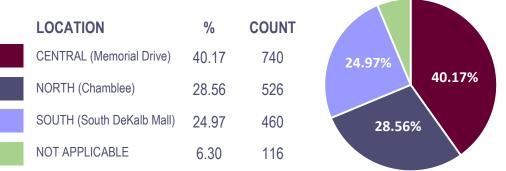
"The agent was friendly and professional and seemed to know exactly what she was doing. I asked her to explain how much the exemption was for and how it worked. She gave a clear answer, and I was satisfied." — participant #375

6.30%

"Two weeks ago, I visited to obtain a handicap sticker for my husband. Today was a tag renewal. Both visits were excellent. Professional, knowledgeable, caring exchanges. All staff was excellent, from the nice woman managing entrance to the guard and especially the women behind the desks. Fast, easy. Thank you!!" — participant #639

"Everything works well. I felt safe. I saw COVID-19 protocols being utilized, and my registration was taken care of in an efficient manner." — participant #504

Which location did you visit?



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



"The Click2Skip program is fantastic. I signed up on the wait list, and everything went very smoothly. My compliments to this way of serving the residents of Dekalb County in a timely manner!" — participant #1430

DeKalbTax.org

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



DeKalbTax.org



CLICK2SKIP NOW AVAILABLE AT ALL LOCATIONS!



CLICK HERE TO CONNECT TO GOOGLE MAPS NORTH OFFICE

NORTH NEW LOCATION!

3653 Clairmont Road Chamblee, GA 30341 404-298-4000

Motor Vehicle 8:00 am to 4:30 pm

Property Tax 8:00 am to 4:30 pm





CLICK HERE TO CONNECT TO GOOGLE MAPS CENTRAL OFFICE

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





CLICK HERE TO CONNECT TO GOOGLE MAPS SOUTH OFFICE

SOUTH

The Gallery at South DeKalb Mall 2801 Candler Road (near Macy's) Decatur, GA 30034 404-298-4000

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

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

