



2024

ANNUAL REPORT

Irvin J. Johnson
DeKalb County Tax Commissioner





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.

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FROM THE TAX COMMISSIONER

As we look back on 2024, the tax office highlights some of the system and process improvements that enhanced customer service quality, transaction accuracy, and traffic flow management.

In the Motor Vehicle Department, the appointment system allows you to plan your visit and move through the process quicker. Our efficient call center operations are still the best in handling inquiries and directing you in the most efficient manner. Kiosk services are conveniently located throughout DeKalb County and in participating counties around Georgia. Online services at <https://eservices.drives.ga.gov> are available daily with options to renew your tag, change your address, check your insurance status, cancel your tag when you sell or trade your car, request a duplicate registration, and more while saving you a trip to the tag office.

The Property Tax Department continues to focus on homestead education and public outreach regarding property tax savings for homeowners. We meet you where you are by offering workshops at churches, senior centers, homeowner association (HOA) meetings, and community events. Operationally, our payment process is faster and more efficient. Homestead applications are accessible online and readily available any time during the year. We also continue to offer seniors weekly motor vehicle and property tax services at the Lou Walker and Central DeKalb senior centers.

The staff at the Tax Commissioner's Office continue to operate at one of the highest performance levels in the state (*see pages 20-21*). We are methodical and prudent in meeting our fiduciary, billing, motor vehicle and tax collection obligations. We reliably facilitate the preparation and approval of the property tax digest, without which DeKalb County could not fully meet its financial responsibilities to its employees and citizens.

While the above was happening, voters approved the property tax referendum known as HB581 in response to rising property tax concerns in November 2024. Within the new law, the tax office is required to determine which exemption provides the most beneficial savings to the homeowner.

I am thankful to the professional men and women of this office for their commitment to providing the high level of service that DeKalb citizens deserve. I appreciate their focus and desire to serve and will continue to support every employee through ongoing training and development efforts.

We remain steadfast in our efforts to bring efficient governmental services to the people of DeKalb, and we hope you will give us your feedback along the way. We have high expectations of ourselves, and we aim to meet yours as well.

Thank you for the honor and privilege of serving you!

Sincerely,



Irvin J. Johnson
Tax Commissioner



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

A LOOK AT THE NUMBERS

149,208

TAXPAYER CALLS
ANSWERED

17,824

SOCIAL MEDIA
REACTIONS

10

PROPERTY TAX
SEMINARS
CONDUCTED

9.6

MILLION
WEBSITE
PAGEVIEWS

12,202

EMAIL
SUBSCRIBERS

10,140

DOCUMENTS
SCANNED

76,164

LOCKBOX
PAYMENTS
PROCESSED

13

FRAUDULENT
TITLES
APPREHENDED

3,442

FOLLOWERS ON
SOCIAL MEDIA

12,842

PROPERTY CHECK
BATCHES KEYED

8,116,728

OVERALL
IMPRESSIONS ON
SOCIAL MEDIA

159,448

TAG RENEWALS
PROCESSED

221

HOURS OF MOBILE
SERVICES OFFERED
AT SENIOR
CENTERS

ACCOMPLISHMENTS

HIGHLIGHTS FROM 2024

- Received 2024 Tax Digest approval.
- Passed our annual audit and assisted cities and community improvement districts (CIDs) with financial reporting needed to pass their annual audits.
- Answered 149,208 calls by call center staff, which reflects an increase of over 20,500 calls compared with last year.
- Implemented a new Pitney Bowes tracking system for certified and priority mailings.
- Imaged 10,140 documents continuing our effort to shorten document retrieval times.
- Increased both email subscribers (12,202) and followers on social media (3,442) from 2023.
- Launched an advertising campaign that resulted in an increase of 2,113 in homestead exemptions applications of all types (*see page 14*).
- Issued 25 press releases and placed 115 ads in local publications and on the radio to keep the public informed of upcoming tax deadlines.
- Conducted 10 property tax seminars sponsored by community groups.
- Provided 221 hours of mobile services at two Senior Centers.
- Extended hours of operation in the week preceding key deadlines for tax payments and exemption applications to accommodate increased traffic.



MAVRO
I M A G I N G

The Property Tax Department upgraded Opex machine model 7500 scanner to the FalconV+ model 72 and integrated the Mavro Bridge platform to help streamline internal payment processes. Staff keyed 12,842 check batches, processed 76,164 lockbox payments, and collected \$508,773,059.00 using this new technology.



RECOGNITION

Congratulations!

GABCO NAMES IRVIN J. JOHNSON TAX COMMISSIONER OF THE YEAR



In 2024, The Georgia Association of Black County Officials (GABCO) named DeKalb County Tax Commissioner Irvin J. Johnson as the 2024 Tax Commissioner of the Year. Mr. Johnson was recognized on December 8th during the GABCO Chairman's Reception in Atlanta honoring county officials from across Georgia.

GABCO is a group of elected officials from counties throughout Georgia who advocate to protect the general welfare of Georgians, people of color and underserved citizens of Georgia in matters of health and welfare, education, social and criminal justice, employment, and economic empowerment.

IRVIN J. JOHNSON AWARDED PILLAR OF THE COMMUNITY AWARD



DeKalb County Tax Commissioner Irvin J. Johnson is this year's recipient of the Pillar of the Community Award sponsored by Zeta Phi Beta Sorority, Inc. Iota Eta Zeta Chapter. This prestigious award is given to individuals who have demonstrated outstanding dedication, compassion, and service to our community in the areas of volunteerism, advocacy, and philanthropy.

35 YEARS

**Dorothy "Dot" Clark
received a Milestone Service
Award after 35 years of service!**



COMMUNITY OUTREACH

PROPERTY TAX SEMINARS

Since 2016, the Tax Commissioner's Office has conducted in-person and online community presentations to groups, such as real estate professionals, homeowner associations, and senior centers that are interested in learning more about our services and to help homeowners understand homestead exemptions and their tax bills.

Organizations may contact the Tax Commissioner's Office by completing an online request form at https://dekalbtax.org/invite_us.



Chief Deputy Tax Commissioner Nicole M. Golden and Tax Commissioner Irvin J. Johnson at a community presentation at Hartwood Estates HOA meeting on February 20, 2024



Staff at the DeKalb County Commissioner's Office collected over 2,000 pounds of food during the 2024 holiday food drive.

ANNUAL FOOD DRIVE

In November 2024, the DeKalb County Tax Commissioner's Office completed its annual food drive, collecting 2,318 pounds of food to support the Atlanta Community Food Bank. The donation will help provide 1,932 meals for families in DeKalb and neighboring communities. Customers visiting any tax office location were also invited to drop off donations during the food drive.

COMMUNITY OUTREACH



“Everybody can be great because everybody can serve.”

—Martin Luther King, Jr.



Staff from the Tax Commissioner’s Office participated in the Martin Luther King, Jr. Community Service days on January 13th and 15th in 2024

COMMUNITY OUTREACH

DEKALB COUNTY POLICE DEPARTMENT COMMUNITY OUTREACH & SAFETY FAIR

Saturday, September 21, 2024

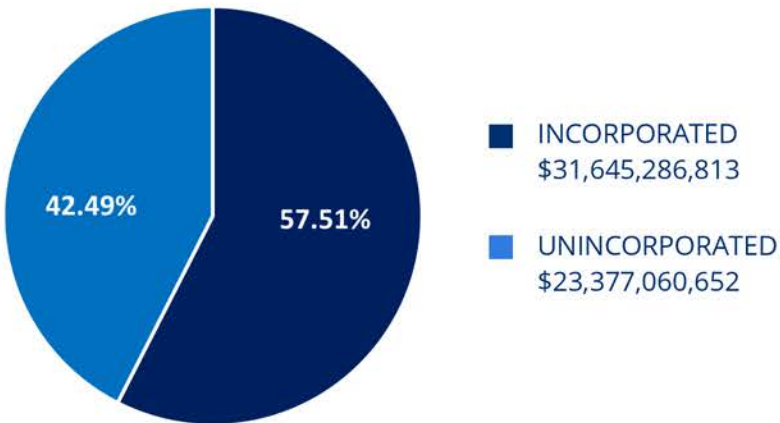


SPONSORED BY THE DEKALB COUNTY POLICE DEPARTMENT

PROPERTY TAX DIGEST



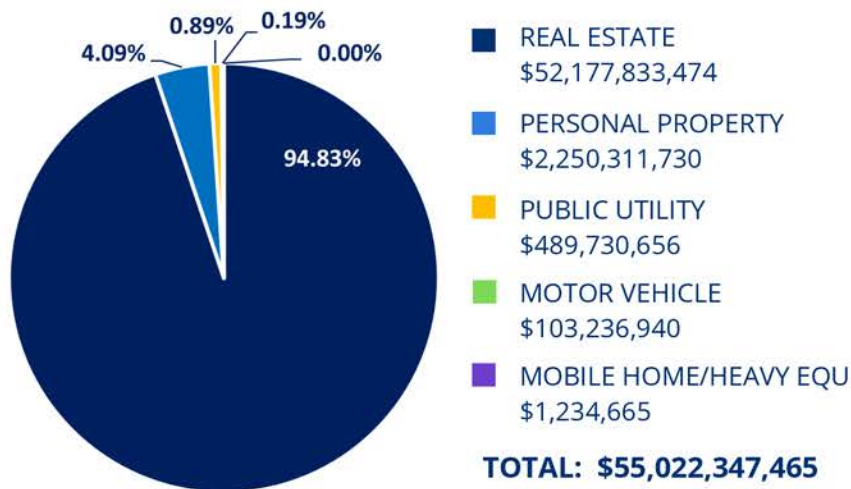
GROSS DIGEST VALUE



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 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.

GROSS DIGEST VALUE BY TYPE



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.

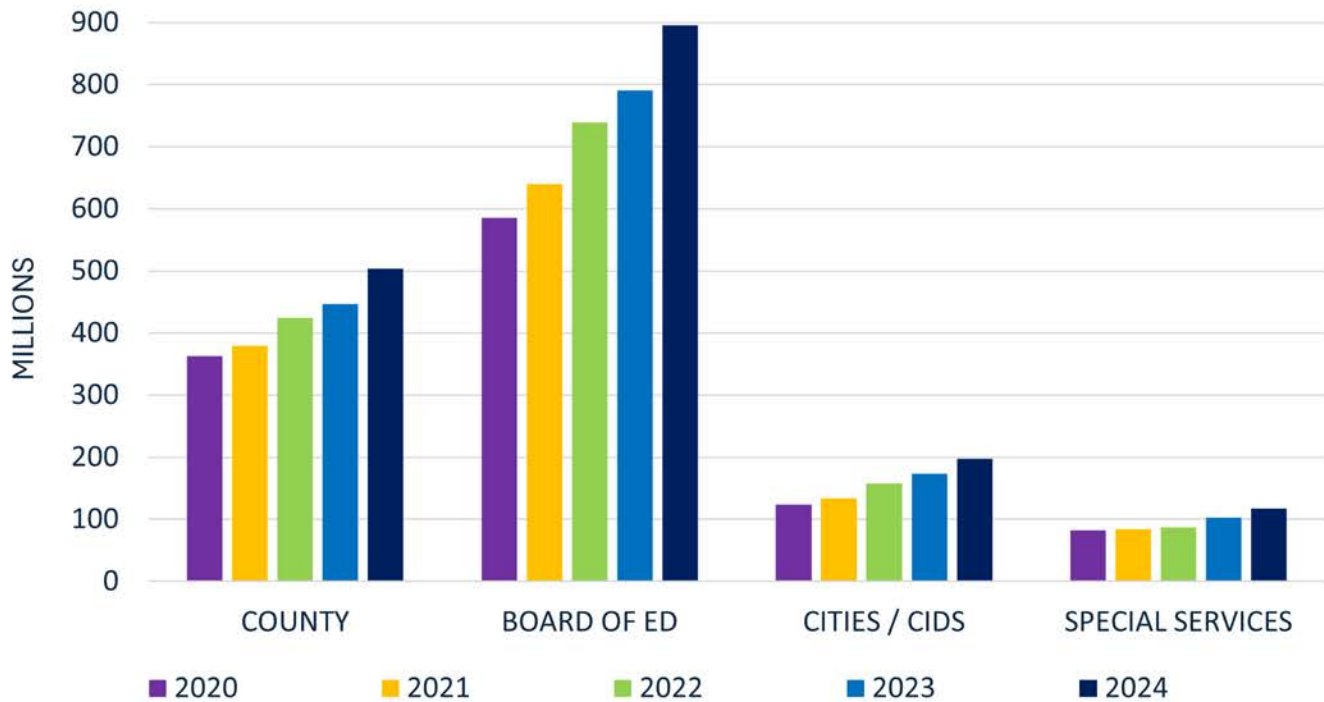
The governing body of each taxing authority annually establishes the millage rate, which is the determining factor in the calculation of taxes.

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, City Council, or School Board.

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



PERCENT COLLECTED

	2020	2021	2022	2023	2024
COUNTY	96.54%	96.70%	97.51%	96.35%	96.24%
BOARD OF ED	97.15%	97.34%	98.03%	97.17%	97.08%
CITIES / CIDS	94.90%	96.83%	97.41%	96.94%	96.66%
SPECIAL SERVICES	95.43%	95.91%	96.81%	94.59%	95.53%
TOTAL	96.60%	96.93%	97.73%	96.72%	96.70%

HOMESTEAD EXEMPTIONS



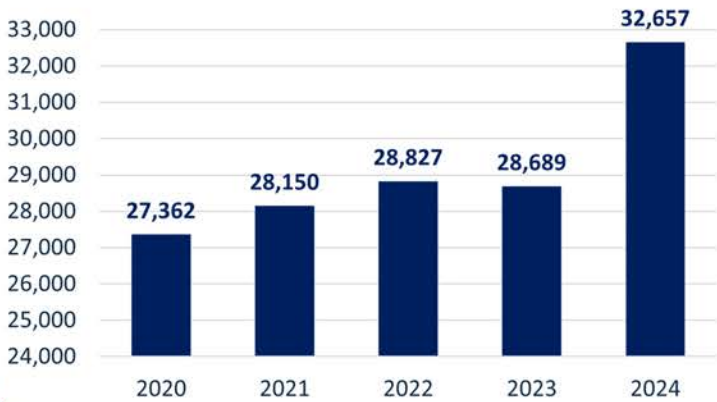
HOMESTEAD EXEMPTIONS EXPLAINED

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 1st, have all vehicles registered in DeKalb County, file income taxes from the property, and do not have a homestead exemption anywhere else.

The deadline to apply is April 1st. Applications received after April 1st will be processed for the following year.

SENIOR EXEMPTIONS



HOMESTEAD EXEMPTIONS BY TYPE



Homestead exemption applications may be submitted online at DekalbTax.org/file-homestead-exemption, by mail, drop box, or in person.

The deadline to apply for exemptions is April 1st. For all exemptions, eligibility, and document requirements, please visit: DekalbTax.org/exemptions.

HOMESTEAD EXEMPTIONS



In 2023, Tax Commissioner Irvin J. Johnson proposed three legislative items to the DeKalb County Board of Commissioners, expanding homestead exemptions. All were approved by the Board and passed by the Georgia General Assembly in March 2023.

House Bills 591, 593 and 594 increase income limits for three exemption types by 150 percent while leaving the age requirements unchanged. On November 7, 2023, DeKalb citizens voted to approve all three referendum items. These changes went into effect January 1, 2024. This initiative to assist seniors was a resounding success!

In 2024, approximately 32,560 DeKalb residents aged 62 and older received one of the senior exemptions available. The upward adjustment in income requirements has benefited seniors in our community who are particularly vulnerable to a tight housing market, rising property assessments, and fair market values. The Tax Commissioner's Office not only experienced an increase in applications for these three types of special exemptions, but an increase in exemption applications overall.



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 \$37,500

H7 – SENIOR OR DISABILITY EXEMPTION:
GROSS INCOME LIMIT \$40,000

H8 – SENIOR EXEMPTION:
GROSS INCOME LIMIT \$40,000

H9 – SENIOR EXEMPTION:
FEDERAL ADJUSTED
GROSS INCOME LIMIT \$107,871

H10 – DISABLED VETERANS:
GEORGIA NET INCOME LIMIT \$10,000
FOR SCHOOLS AND \$117,014 FOR
ALL OTHER LEVIES

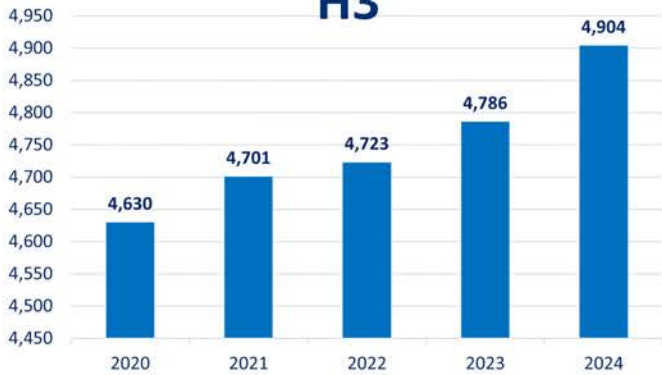


HOMESTEAD EXEMPTIONS

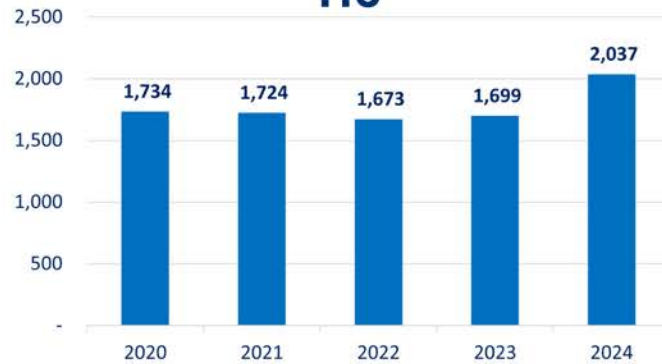


SENIOR HOMESTEAD EXEMPTIONS ANNUAL GROWTH

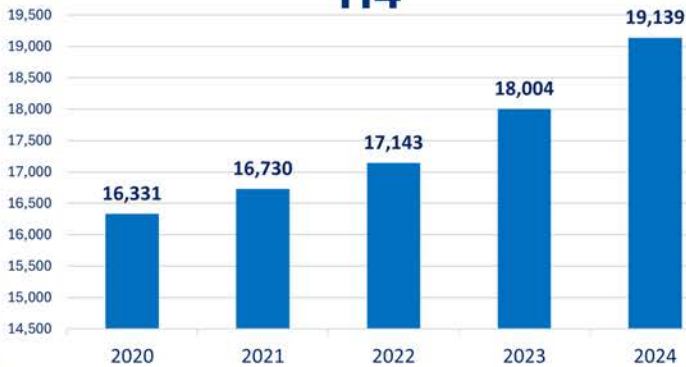
H3



H6



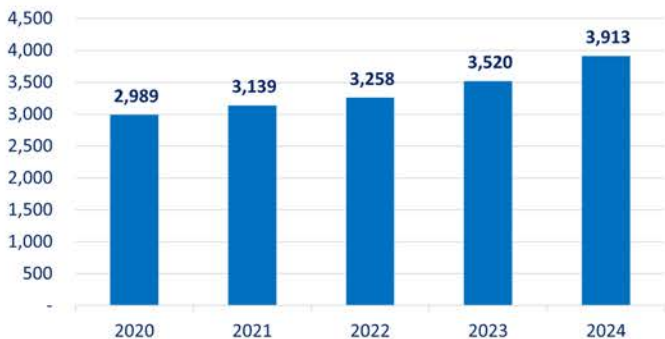
H4



H7



H9



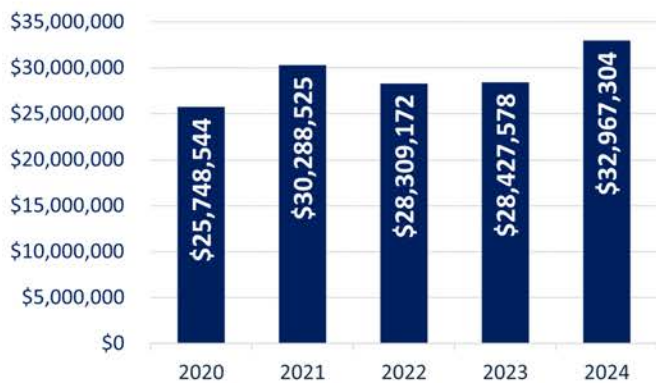
H8



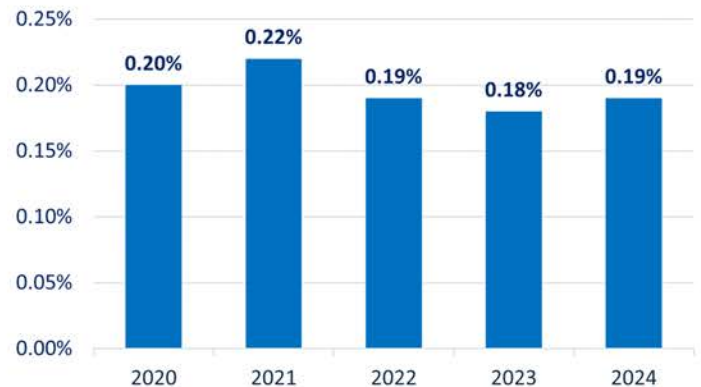
DELINQUENT PROPERTY TAX



OUTSTANDING RECEIVABLES



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.

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.

O.C.G.A. § 48-2-56 - Liens for taxes; priority (2010)

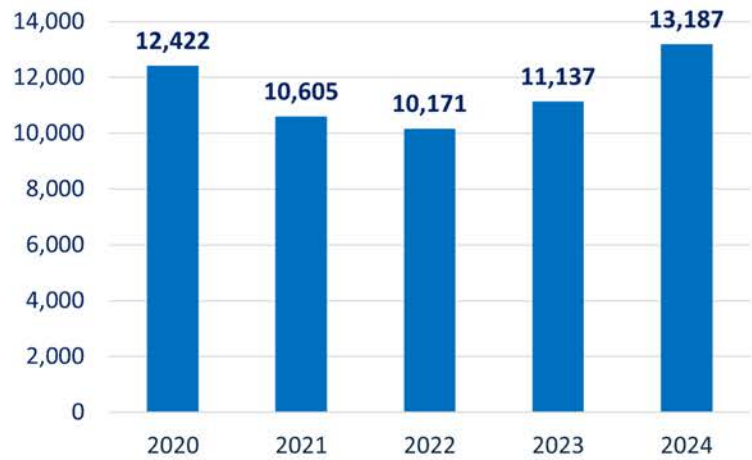
O.C.G.A. § 48-3-3 - Executions by tax collectors and commissioners (2010)

DELINQUENT PROPERTY TAX

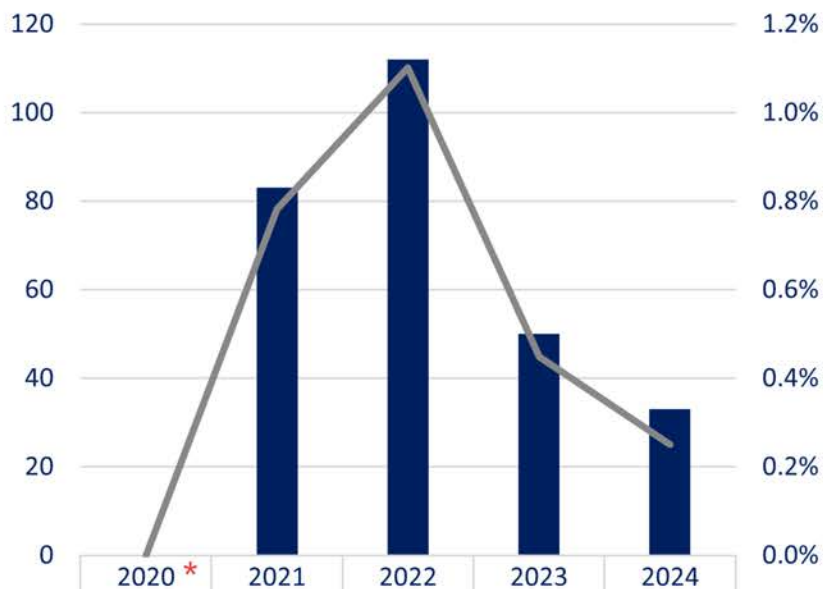
A tax lien is a claim or encumbrance placed on a property that authorizes the Tax Commissioner or the Sheriff to take whatever action is necessary and allowed by law to obtain overdue taxes. It is also the first step in taking the property to tax sale.



LIENS ISSUED



LIENS ISSUED VS. PROPERTIES SOLD

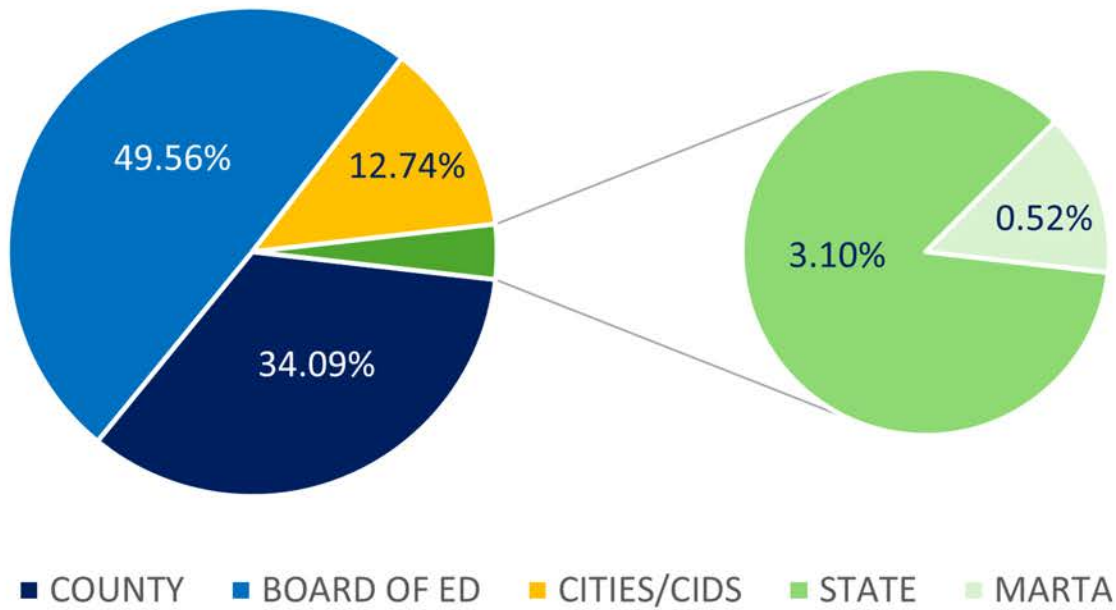


	2020 *	2021	2022	2023	2024
Properties Sold	0	83	112	50	33
% Liens Taken to Sale	0.0%	0.8%	1.1%	0.4%	0.3%

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

DISBURSEMENTS

PERCENTAGE BY TYPE



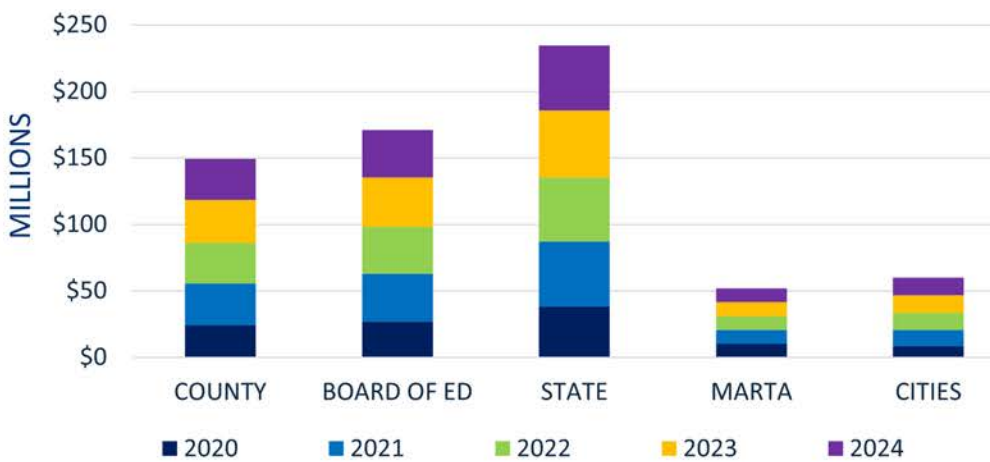
TOTAL DISBURSEMENTS

Authority	Amount Disbursed	Authority	Amount Disbursed
County	\$677,199,274	Pine Lake	\$1,067,826
Board of Education	\$984,447,100	Stonecrest	\$4,153,770
State	\$61,573,706	Stone Mountain	\$4,404,602
MARTA	\$10,268,218	Tucker	\$11,343,173
Atlanta	\$42,176,199	Doraville TAD	\$2,408,158
Atlanta Schools	\$68,712,209	SW DeKalb TAD	\$646,839
Fulton County	\$2,518,374	Market Square TAD	\$290,208
Avondale Estates	\$5,189,532	Assembly CID	\$2,364,117
Brookhaven	\$30,380,957	Chamblee Doraville CID	\$1,249,169
Chamblee	\$21,323,427	East Metro CID	\$496,520
Clarkston	\$5,986,516	Greater Conley CID	\$776,913
Decatur (MV)	\$1,969,925	Little 5 Points CID	\$3,061
Doraville	\$13,135,392	Little 5 Points BID	\$30,627
DDA	\$6,671,262	Perimeter CID	\$4,757,775
Dunwoody	\$17,164,717	Tucker CID	\$697,867
Lithonia	\$1,159,907	Tucker Summit CID	\$1,932,290
Grand Total Disbursements			\$1,986,499,633

MOTOR VEHICLE COLLECTIONS



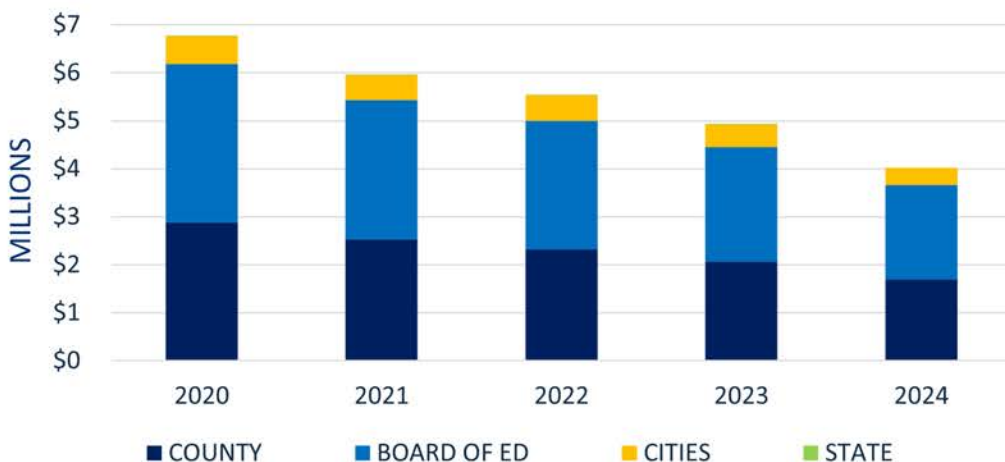
TAVT COLLECTIONS



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.



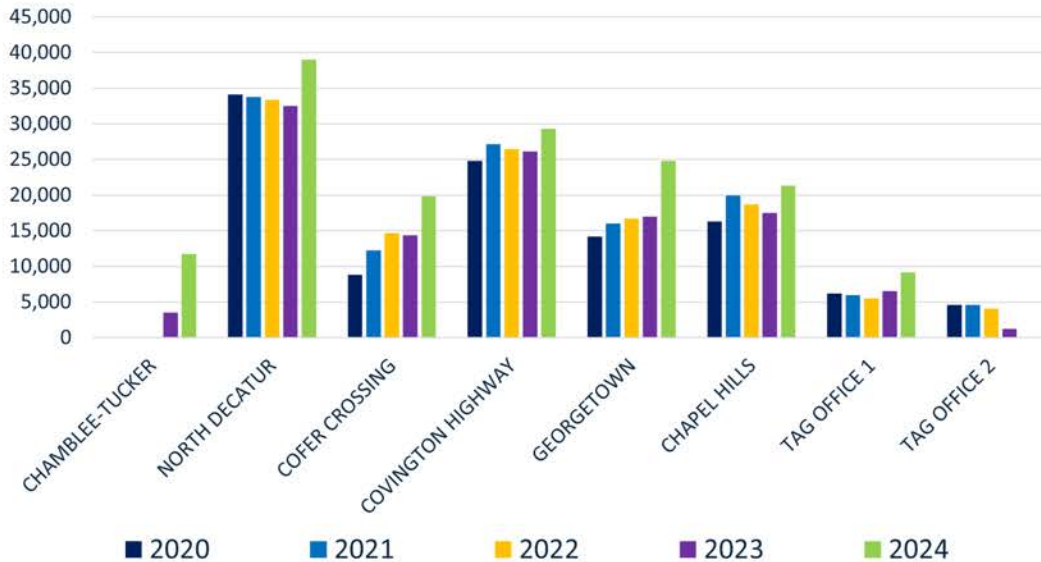
AD VALOREM COLLECTIONS



Ad Valorem tax is based on the assessed value of the vehicle multiplied by the millage rate (tax rate). The tax must be paid at the time of registration on an annual basis.

STATE KIOSKS FOR TAG RENEWAL

KIOSKS TRANSACTIONS



In 2024, there was an increase of 36,404 kiosk transactions!

KIOSK LOCATIONS

TAX COMMISSIONER'S CENTRAL OFFICE
4380 MEMORIAL DRIVE
DECATUR, GA 30032

GEORGETOWN KROGER
4498 CHAMBLEE-DUNWOODY ROAD
DUNWOODY, GA 30338

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

EMBRY VILLAGE KROGER
3559 CHAMBLEE TUCKER ROAD
ATLANTA, GA 30341

COVINGTON HIGHWAY KROGER
6678 COVINGTON HIGHWAY
LITHONIA, GA 30058

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

COFER CROSSING KROGER
4357 LAWRENCEVILLE HIGHWAY
TUCKER, GA 30084



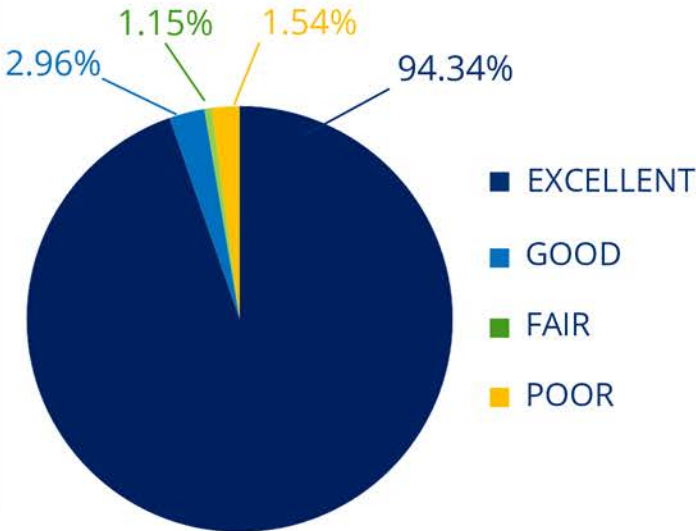
CUSTOMER SURVEY FEEDBACK

2024 RESULTS

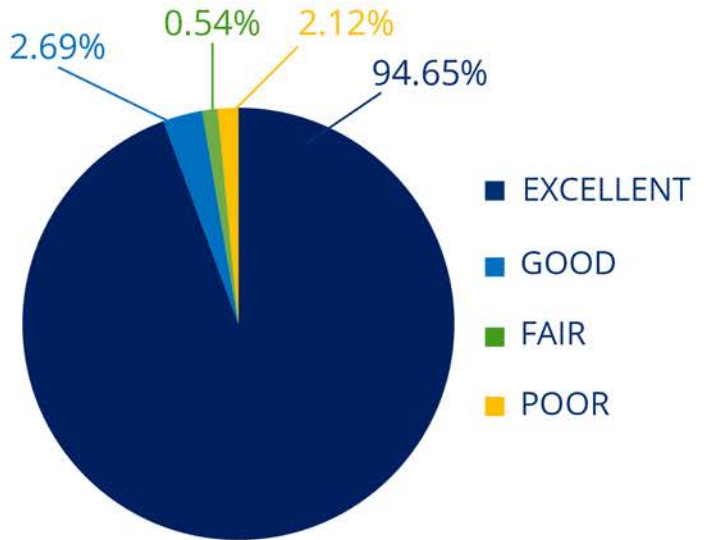


Over 2,600 people responded to our Customer Survey!

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



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



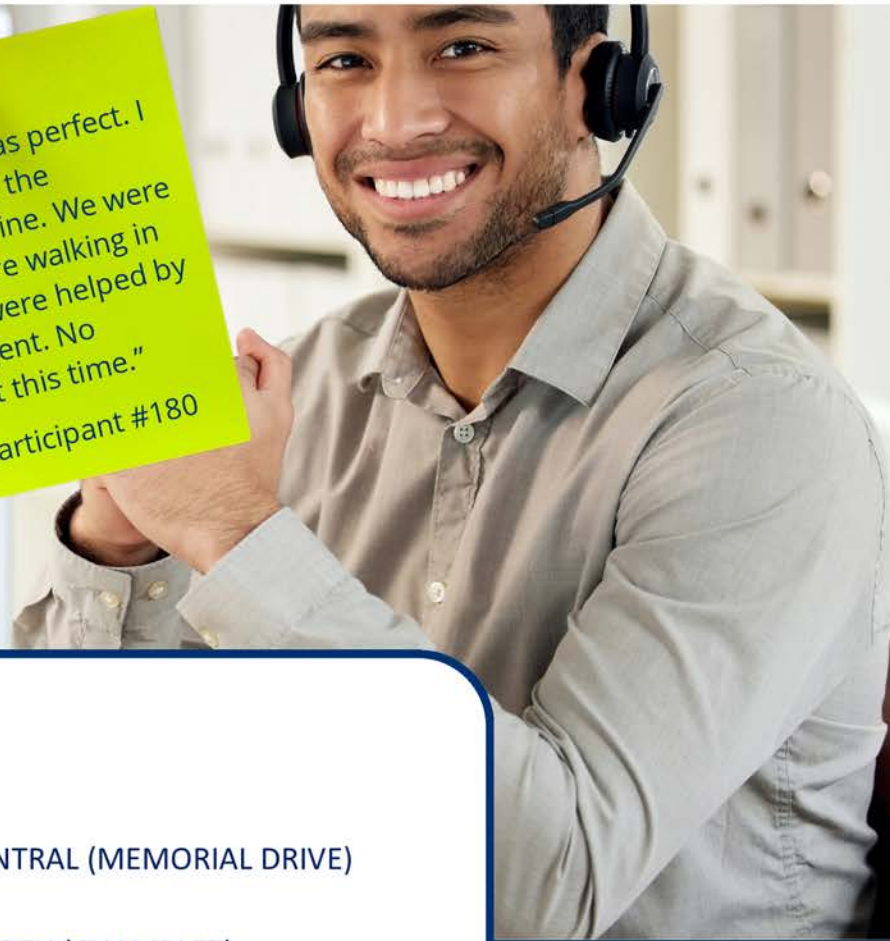
What changes would you suggest we make in the future? Do you have any other comments, questions, or concerns?

"Every experience I've had here over the years has been great. Everyone is so kind and helpful. And I'm usually in and out in under 10-15 minutes."
Participant #526

"The guidelines were clear. The appointment scheduling was perfect. The agent was very patient and flexible. It's awesome. Thanks!"
Participant #285

"You guys do everything right. I never fret when I need to come to the tax office for anything because your staff is always courteous, friendly, and helpful. Thank you so much!"
Participant #628

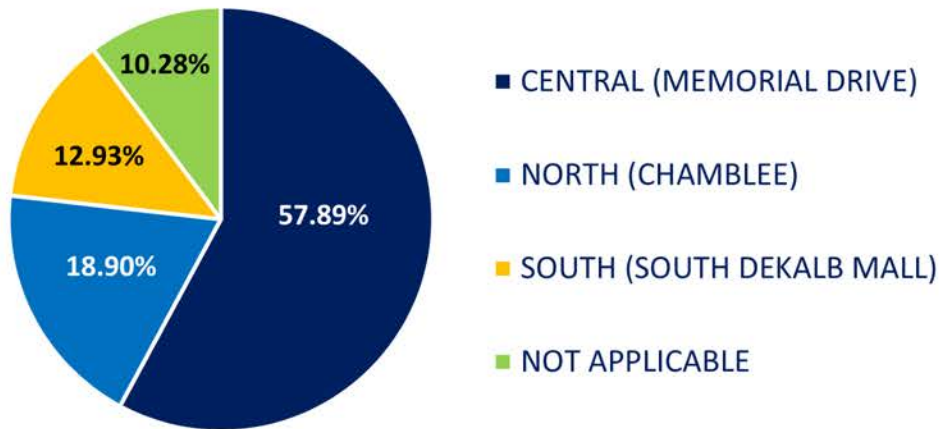
CUSTOMER SURVEY FEEDBACK



"Thanks for your kindness, professionalism, and speed! My trip was quick, efficient, and pleasant. Thanks for what you do!"
Participant #93

"Our visit today was perfect. I was able to make the appointment online. We were called as we were walking in the door, and were helped by a very good agent. No suggestions at this time."
Participant #180

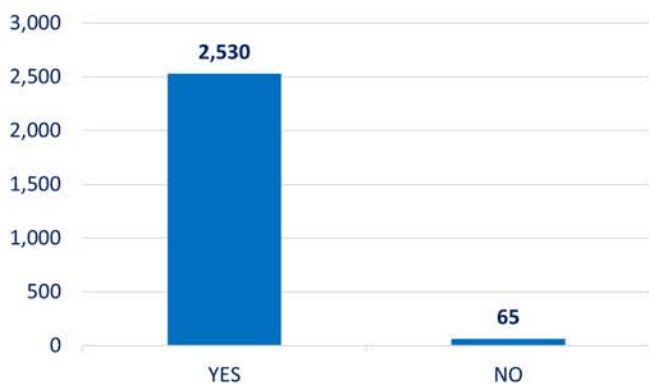
Which location did you visit?



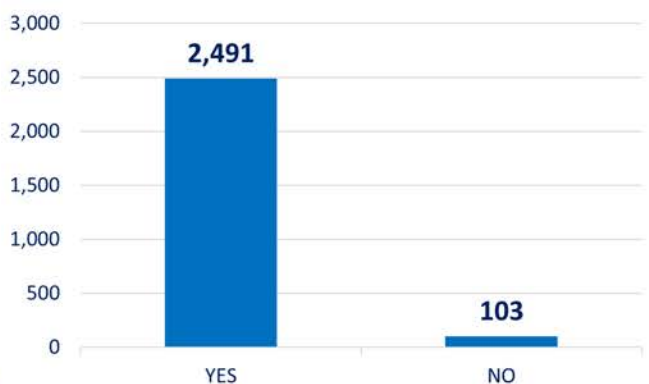
Please let us know how we are doing by taking our survey!



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



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



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

MOTOR VEHICLE
tag@dekalbcountyga.gov

PROPERTY TAX
proptax@dekalbcountyga.gov

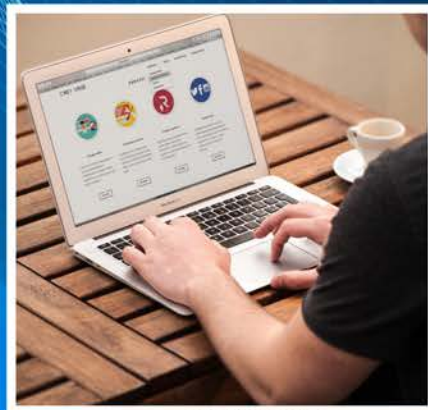
DELINQUENT TAX
delinquentcollections2@dekalbcountyga.gov



CONTACT US
404-298-4000

VISIT US
DEKALBTAX.ORG

FOLLOW US
[@DEKALBTAXGA](https://www.facebook.com/DEKALBTAXGA)



ABOUT THE TAX COMMISSIONER

DeKalb County Tax Commissioner Irvin J. Johnson, an elected constitutional officer, is responsible for billing, collecting, and disbursing \$2 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.