



# 2023

## 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.

|                                 |       |
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Did you know that DeKalb County is the fourth largest county in Georgia, serving a diverse population of nearly 800,000 residents? With this growth, our office has learned that transparency, adaptability, and flexibility are key to our continued success.

Through the direction of management, staff, and supporters, this tax office has been methodical and prudent in meeting its fiduciary, billing, motor vehicle and tax collection obligations at one of the highest performance levels in the state. We reliably facilitate the preparation and approval of the property tax digest without which DeKalb could not fully meet its financial responsibilities to its employees or its citizens.

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 expect and deserve. We appreciate their focus and desire to serve, and we will continue to support every employee through our on-going training and development efforts.

As we have weathered the storms of these past few years—from the COVID pandemic and recovery, to the challenging economic environment—we remain steadfast in our efforts to bring efficient governmental services to the people of DeKalb. We value consistent, quality service. Your feedback lets us know where we are excelling and what we can do to meet your expectations as we continue to navigate this changing landscape.

With more web-enabled services, taxpayers will find it easier to complete their tax business online at [DeKalbTax.org](https://DeKalbTax.org). This includes making online appointments, applying for homestead exemptions, locating tag renewal kiosks or satellite offices, and 24/7 web-based customer support. Online motor vehicle services are also available at [eservices.drives.ga.gov](https://eservices.drives.ga.gov) for motor vehicle services where you can renew your tag, change your address, check your insurance status, cancel your tag, request a duplicate registration, and more.

We also offer seniors weekly motor vehicle and property tax services at the Lou Walker and Central DeKalb senior centers. For more information or additional assistance, call our office at 404-298-4000.

Please share your feedback on our survey at [DeKalbTax.org](https://DeKalbTax.org) or scan the QR code below for access.

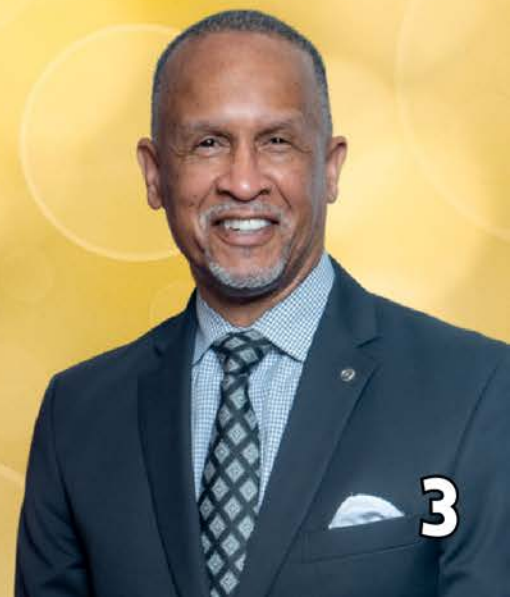
Thank you for the honor and privilege of serving you!



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

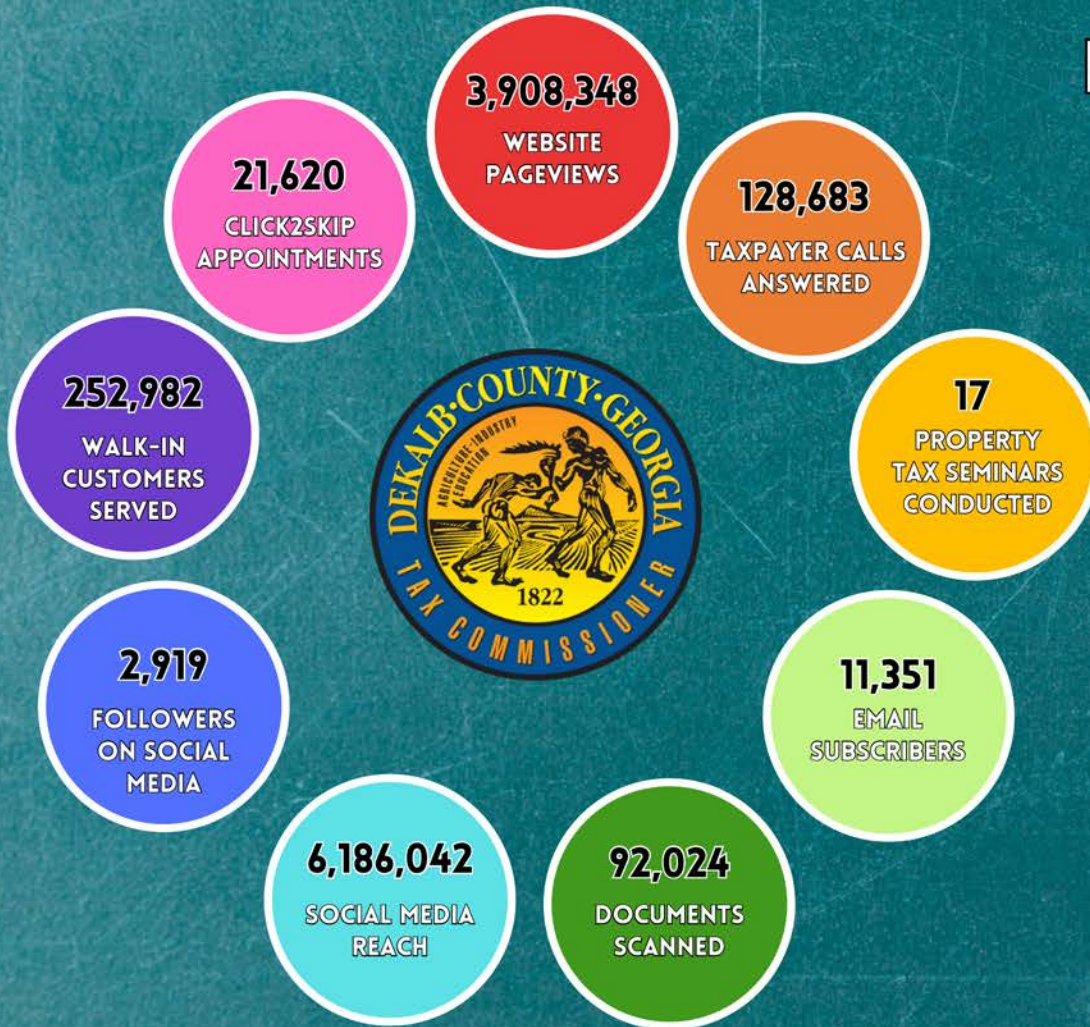
Sincerely,

Irvin J. Johnson  
Tax Commissioner





## LET'S LOOK AT THE NUMBERS



## APPLY ONLINE FOR SPECIAL HOMESTEAD EXEMPTIONS

DeKalb homeowners now have the option to apply online for special homestead exemptions. Seniors and disabled veterans may still file in person or submit their documents by drop box.



*"Providing the highest level of customer service continues to be a top priority as we leverage technology to enhance the way we do business," said Tax Commissioner Irvin J. Johnson. "Automation and efficient operations enhance the overall customer experience while saving taxpayers valuable time and resources in the process. By bringing the special exemption application process online, seniors and disabled residents avoid delays with filing in person and significantly reduce processing errors."*

Irvin J. Johnson

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. On November 7th, DeKalb citizens voted to approve all three referendum items. These changes went into effect January 1, 2024.

**YOUR VOICE  
MATTERS.**



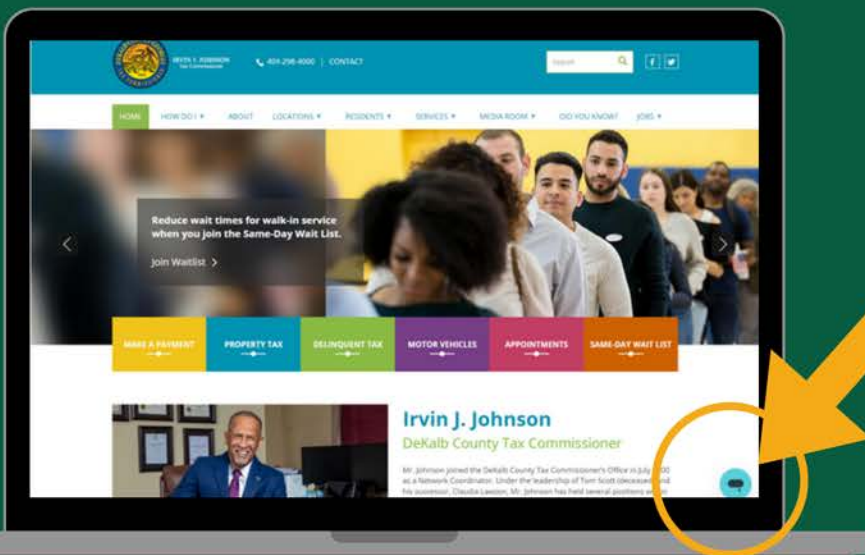
## NEW PROPERTY SEARCH WEBSITE

The Tax Commissioner's Office also launched a new property search website. The site features a cleaner look, improved search options, easier navigation, and access to real estate and personal property information in real time. Taxpayers now can view and print their bills, make payments, print receipts, and more at <https://publicaccess.dekalbtax.org>.



## NEW WEBSITE CHATBOT

In 2023, the Tax Commissioner's Office implemented a new chatbot feature to improve online customer service experience and provide 24/7 support. Customers can find information and get answers to FAQs outside of business hours with self-service options. The new feature also benefits staff productivity and efficiency, allowing agents to focus on customer engagement.



## 2023 ACHIEVEMENT HIGHLIGHTS

✓ We introduced the Basic SmartFile Homestead Application, which uses the DMV database to verify IDs. The platform has increased staff bandwidth, improved in-office productivity, and allowed over 1,000 applications to be automatically processed and approved thus far.

✓ We installed new scanning equipment and software to assist with creating digital records of payments and correspondence.



✓ We executed a postcard campaign to inform the public about the homestead qualification expansion, which led to more than 200 taxpayers benefiting from homestead exemptions in 2023 for the first time.

✓ We adopted SmartFile Owner Mailing, which streamlined the process by which taxpayers can update their mailing addresses online.





Staff participated in the Martin Luther King, Jr. Parade on January 15, 2023.



Staff participated in the Annual Veterans Resources Expo and Fellowship Lunch on Monday, September 11, 2023



Staff participated in the 9th Annual Love Run 5K on Saturday, February 24, 2023



The Tax Commissioner's Office completed its holiday food drive, collecting 1,409 pounds of food to support the Atlanta Community Food Bank. The donation helped to provide 1,174 meals for families in DeKalb and neighboring communities.



## PROPERTY 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.

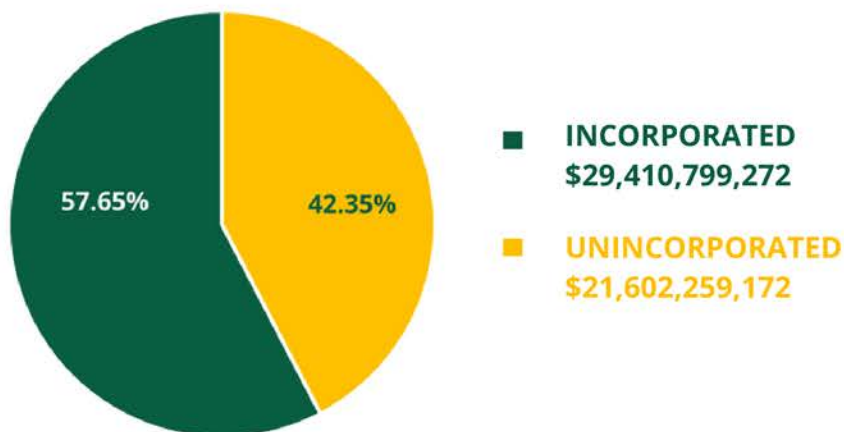
The Board of Tax Assessors is the agency charged with the responsibility of establishing the fair market value of property for ad valorem taxation purposes. This Board determines property values based on recent sales and market conditions.

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.

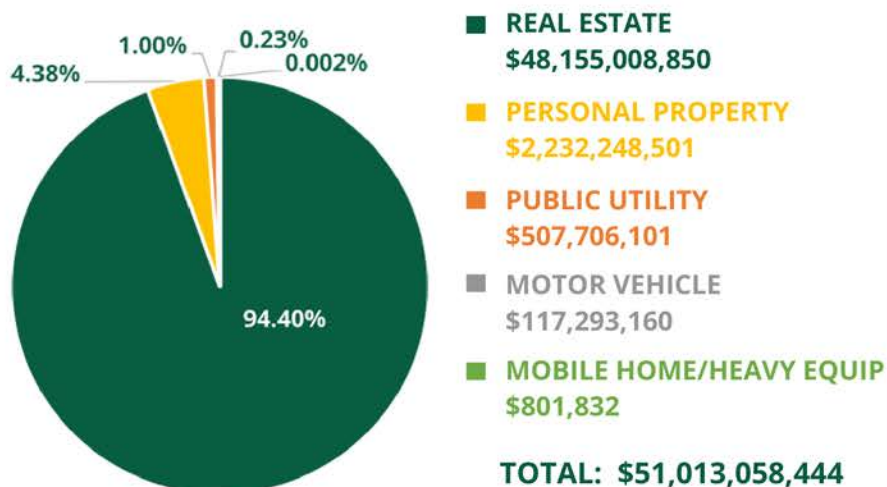
The governing body of each taxing authority annually establishes the millage rate, which is the determining factor in the calculation of taxes.

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



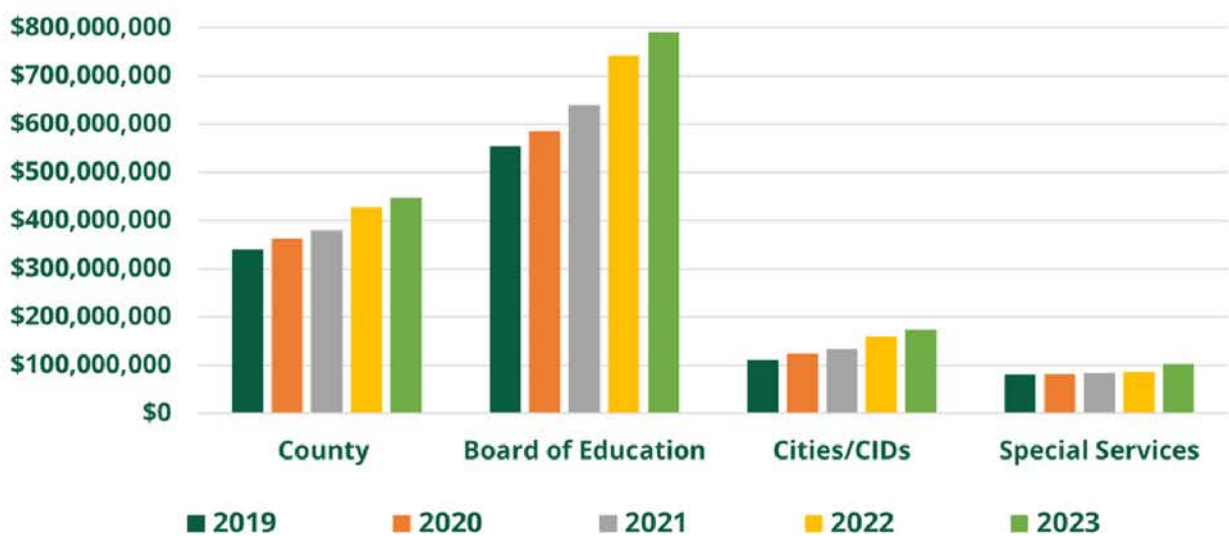
### GROSS DIGEST VALUE BY TYPE





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          | 2019   | 2020   | 2021   | 2022   | 2023   |
|--------------------|--------|--------|--------|--------|--------|
| County             | 96.77% | 96.54% | 96.70% | 97.51% | 96.35% |
| Board of Education | 97.36% | 97.15% | 97.34% | 98.03% | 97.17% |
| Cities / CIDs      | 96.14% | 94.90% | 96.83% | 97.41% | 96.94% |
| Special Services   | 95.43% | 95.43% | 95.91% | 96.81% | 94.59% |
| TOTAL              | 96.91% | 96.60% | 96.93% | 97.73% | 96.72% |



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.

## THE 2023 HOMEOWNER TAX RELIEF GRANT

The State of Georgia approved a one-time Homeowner Tax Relief Grant (HTRG) for homeowners with a valid basic, senior, or special homestead exemption, or for a homeowner who applied for one by the April 1, 2023 deadline. Homeowners with valid homesteads received the tax relief grant of up to a \$18,000 reduction of the assessed value of their property. The HTRG was automatically applied to your 2023 property tax bill. The grant was approved by the Governor and General Assembly of the State of Georgia, and became law on March 13, 2023.

## HOMESTEAD EXEMPTIONS BY TYPE





## 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

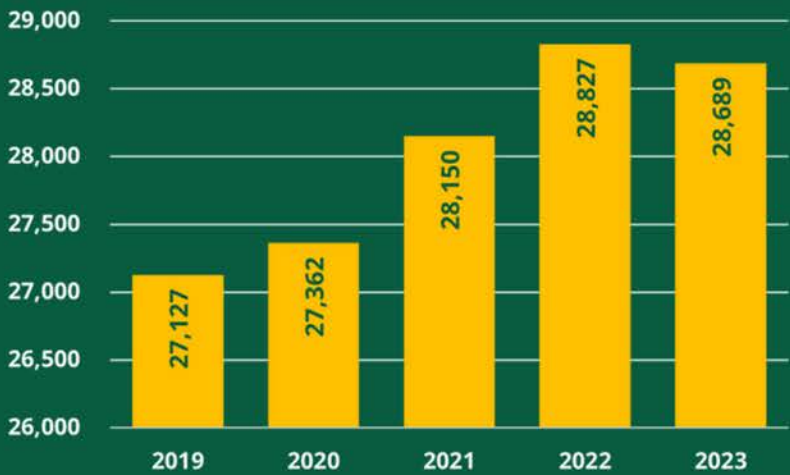
**H7 – SENIOR OR DISABILITY EXEMPTION:**  
GROSS INCOME LIMIT \$16,000

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

**H9 – SENIOR EXEMPTION:**  
FEDERAL ADJUSTED  
GROSS INCOME LIMIT \$104,526

**H10 – DISABLED VETERANS:**  
GEORGIA NET INCOME LIMIT \$10,000  
FOR SCHOOLS AND \$109,986 FOR  
ALL OTHER LEVIES

## SENIOR EXEMPTIONS



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. ***The deadline to apply for exemptions is April 1st.***

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

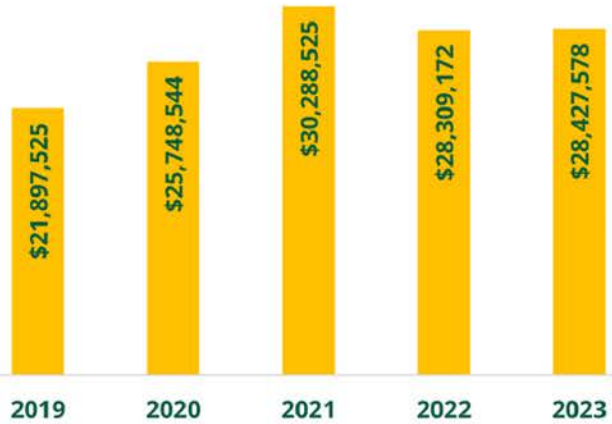
Delinquent properties that have not been paid as of December 31st will have a lien placed on the property. Once the lien is placed on the property, fees and penalties will be added to the tax amount due. If payment is not received, the property is subject to being sold at a tax sale.



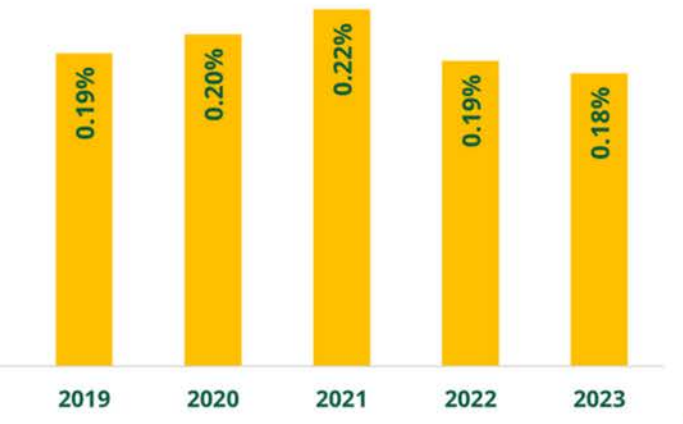
Tax sales are held on the first Tuesday of each month, usually between April and December. Notices of tax sales are published once a week for four weeks in *The Champion Newspaper* prior to the sale.

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)

OUTSTANDING RECEIVABLES



PERCENT OF TOTAL NET DIGEST



LIENS ISSUED VS. PROPERTIES SOLD

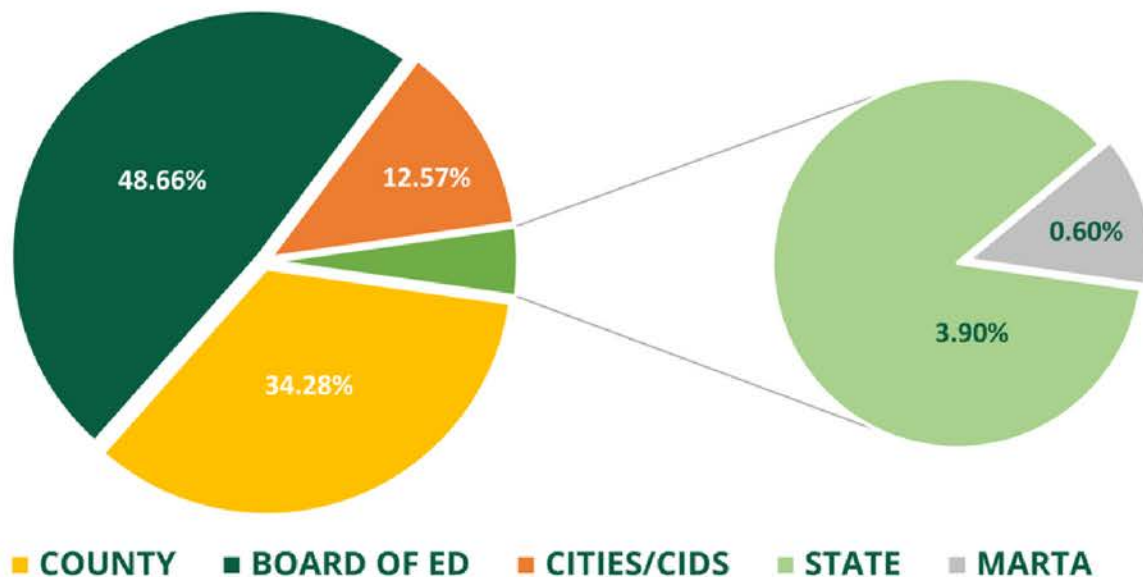


LIENS ISSUED



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



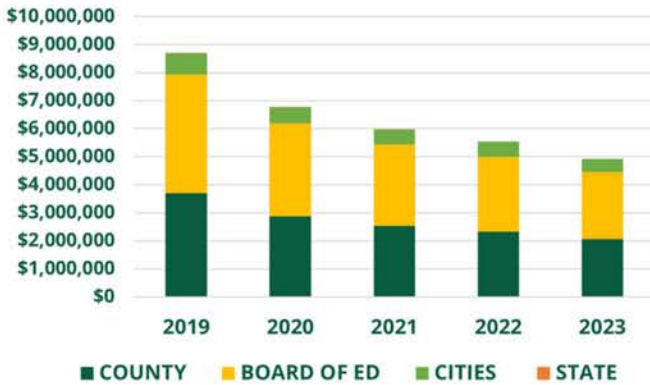
## TOTAL DISBURSEMENTS

| Authority                        | Amount Disbursed | Authority           | Amount Disbursed       |
|----------------------------------|------------------|---------------------|------------------------|
| County                           | \$588,894,865    | Doraville TAD       | \$1,417,085            |
| Board of Education               | \$836,059,477    | Dunwoody            | \$14,876,385           |
| State                            | \$66,921,168     | Lithonia            | \$821,379              |
| MARTA                            | \$10,268,218     | Pine Lake           | \$779,621              |
| Atlanta                          | \$37,305,583     | Stonecrest          | \$3,769,735            |
| Atlanta Schools                  | \$55,116,863     | Stone Mountain      | \$3,389,597            |
| Fulton County                    | \$1,946,333      | Tucker              | \$8,113,130            |
| Avondale Estates                 | \$4,704,041      | Perimeter CID       | \$4,547,706            |
| Brookhaven                       | \$26,437,426     | Tucker Summit CID   | \$1,765,850            |
| Chamblee                         | \$19,268,152     | East Metro CID      | \$395,551              |
| Chamblee Doraville CID           | \$1,049,877      | Greater Conley CID  | \$601,583              |
| Clarkston                        | \$4,685,802      | Assembly CID        | \$1,298,077            |
| Decatur                          | \$2,086,646      | Little 5 Points CID | \$28,732               |
| Doraville                        | \$13,484,573     | Tucker CID          | \$640,199              |
| DDA                              | \$4,292,776      | Emory Annex         | \$3,098,733            |
| <b>Grand Total Disbursements</b> |                  |                     | <b>\$1,718,065,159</b> |

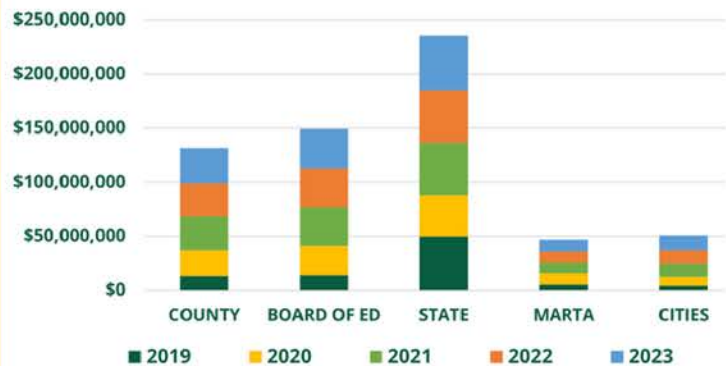


Ad Valorem tax is based on the value of the vehicle. The tax must be paid at the time of sale by Georgia residents or within six months of establishing residency by those moving to Georgia.

## AD VALOREM 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.

Kiosks offer a fast, convenient alternative for completing vehicle registration renewal.



**\* NEW LOCATION!**



**SCAN**



**PAY**



**PRINT**

## KIOSK LOCATIONS

### TAX COMMISSIONER'S CENTRAL OFFICE

4380 MEMORIAL DRIVE  
DECATUR, GA 30032

#### GEORGETOWN KROGER

4498 CHAMBLEE-DUNWOODY ROAD  
DUNWOODY, GA 30338

#### EMBRY VILLAGE KROGER \*

3559 CHAMBLEE TUCKER ROAD  
ATLANTA, GA 30341

#### NORTH DECATUR KROGER

2875 N. DECATUR ROAD  
DECATUR, GA 30033

#### CHAPEL HILLS COMMONS KROGER

4919 FLAT SHOALS PARKWAY  
DECATUR, GA 30034

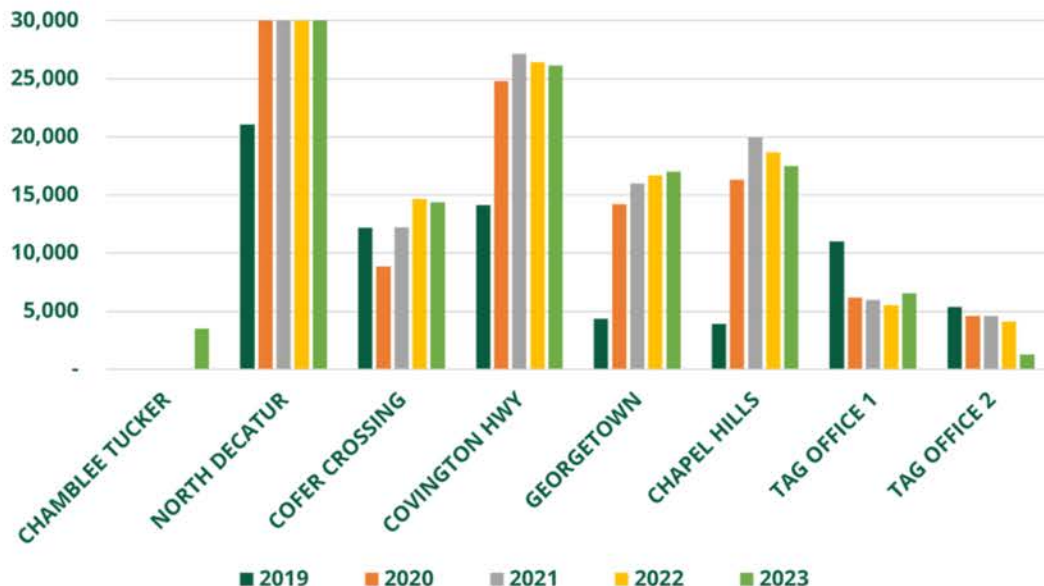
#### COVINGTON HIGHWAY KROGER

6678 COVINGTON HIGHWAY  
LITHONIA, GA 30058

#### COFER CROSSING KROGER

4357 LAWRENCEVILLE HIGHWAY  
TUCKER, GA 30084

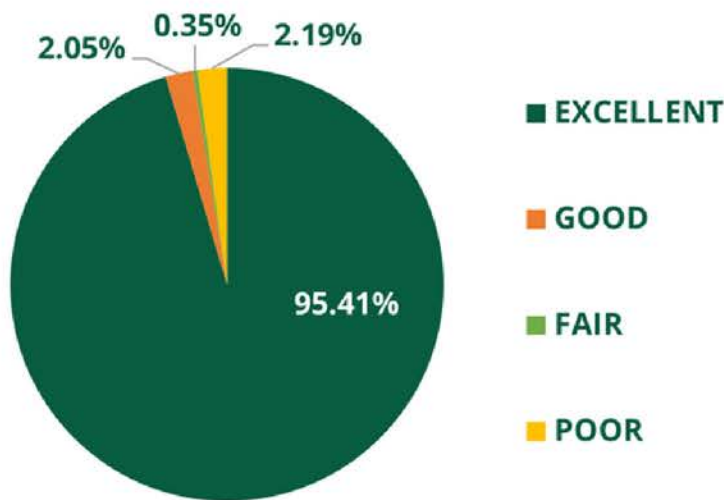
## KIOSKS TRANSACTIONS





PLEASE LET US KNOW  
HOW WE ARE DOING BY  
TAKING OUR SURVEY!

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



"The new office on Clairmont is amazing and so efficient compared to where I've been before. Both agents were very helpful as it has been years since I purchased a car."

Participant #62

"Every visit has been great. The staff is knowledgeable, customer-service oriented, and professional. It's a great example of how we benefit from the taxes we pay. Thank you!"

Participant #48

"If the extraordinary service that I received from [the staff] is indicative of the standard of how service is provided in DeKalb County, then there are no recommendations for changes in the future."

Participant #2870

In 2023, 2,894  
people responded  
to our customer  
feedback survey!

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

**YES 2,757 96.16%**

**NO 110 3.84%**

"Everything was great! The agent was friendly and efficient."

Participant #73

"I had a very pleasant experience today. I had an appointment and was attended to very promptly and professionally, all with a smile. Don't change a thing!"

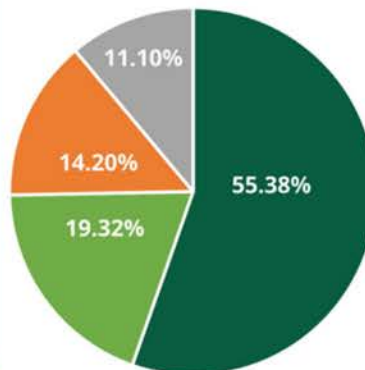
Participant #1373

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

**YES 2,804 97.56%**

**NO 70 2.44%**

Which location did you visit?



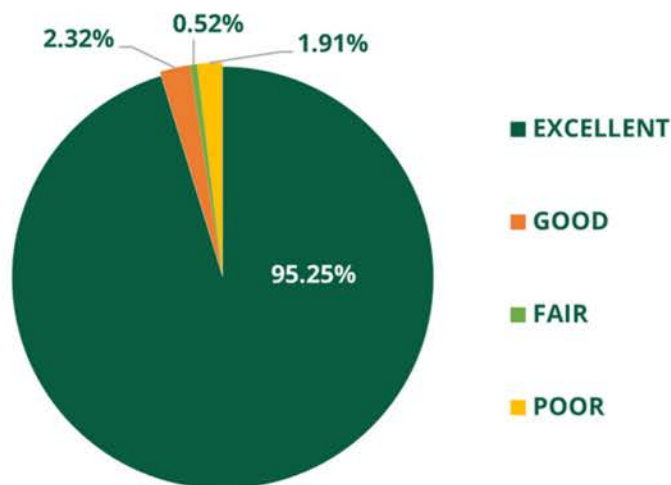
■ CENTRAL (Memorial Drive)

■ NORTH (Chamblee)

■ SOUTH (South DeKalb Mall)

■ NOT APPLICABLE

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



■ EXCELLENT

■ GOOD

■ FAIR

■ POOR



## NORTH

3653 CLAIMONT 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 \$1.7 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.