



DEKALB COUNTY, GEORGIA  
OFFICE OF THE TAX COMMISSIONER

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# 2025 ANNUAL REPORT

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**NICOLE M. GOLDEN**  
DeKalb County Tax Commissioner

# 2025 ANNUAL REPORT

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# LETTER FROM THE TAX COMMISSIONER

## Nicole M. Golden

DEKALB COUNTY TAX COMMISSIONER

It is my honor to present the DeKalb County Tax Commissioner's Office Annual Report. We experienced notable changes at the end of 2025, and I am committed to continuing the legacy of excellence that has made this office operationally successful and innovative. This report highlights our progress and accomplishments while upholding our constitutional responsibilities.

Throughout 2025, under the leadership of former Tax Commissioner Irvin Johnson, our office remained focused on serving motor vehicle and property tax customers with integrity, professionalism, and accountability. From in-person services such as tag renewals, homestead exemption filing, and property tax payments to expanded kiosk and online service options, we are meeting taxpayers where they are.

Within these pages, you will see that commitment reflected across every operational area. This report demonstrates how we continue to deliver timely and effective services while maximizing available resources. In 2025, we conducted 18 property tax information sessions to educate homeowners about exemptions and savings opportunities, implemented a streamlined contactless payment system, improved imaging retention efficiency, utilized auditing software to identify ineligible homestead exemptions, launched a redesigned website, and partnered with the State to offer driver's license renewals at tag kiosks in DeKalb.

As I transition into the role of Tax Commissioner, I remain committed to upholding the duties of this office and supporting the dedicated staff who serve with compassion, professionalism, and a strong work ethic. Public service is both a passion for us and an investment in our community. I will continue to support our employees through ongoing professional development and advancement opportunities.

I invite you to explore this report and learn more about the work being done to deliver efficient government services to the residents of DeKalb County.

With sincere gratitude, thank you for your continued trust in us.



Nicole M. Golden, Tax Commissioner



# RETIREMENT TRIBUTE

## Irvin J. Johnson

TAX COMMISSIONER 2016-2025

After serving the citizens of DeKalb County for nearly 26 years, the last 10 years as tax commissioner, Irvin J. Johnson retired Dec. 31, 2025.

“I am grateful for the opportunity to lead one of DeKalb’s key governmental functions: motor vehicle titling and registration, and tax billing and revenue collections. We achieved the approval of 10 consecutive and timely tax digest submissions, which resulted in the collection of tax revenues for county and school operations. Through pandemic and hybrid workforce challenges, these accomplishments were delivered effectively by a committed and excellent tax office team. I am equally proud of the team’s responsiveness across the board and for their efforts in modernizing tax operations, successfully implementing more digital options, adding online and in-person community outreach and education opportunities, and enhancing security protocols.”

“The office will continue under the capable leadership of the current chief deputy tax commissioner, Nicole Golden, as outlined in Georgia law. With more than 20 years of legal experience and nine years as chief deputy, Ms. Golden is well-qualified and prepared to lead the office while ensuring continuity at every level of the office.”

Johnson began his career at the tax office in July 2000 as a network coordinator. Under the leadership of former Tax Commissioner Tom Scott and his successor Claudia Lawson, Johnson held several positions during his career at the tax office, including supervisor, manager, and chief deputy tax commissioner. In 2016, Johnson succeeded Lawson and was elected later that year as tax commissioner.

Prior to joining the tax commissioner’s office, Johnson was a Quality Systems\ISO 9000 manager at Square D Company, a training supervisor with Michelin Tire Corporation, a manufacturing supervisor with Westinghouse Electric Corporation, and a job development coordinator during his tenure with the Shenango Valley Urban League.

Johnson is a past president of the South DeKalb Rotary Club, past chair of the Tax Commissioners’ Technology Development Council of Georgia (TCTECH), former board member of the DeKalb Regional Land Bank Authority, and a former member of the board of directors at Mount Moriah Baptist Church in Tucker. In 2024, Irvin was named Tax Commissioner of the Year by the Georgia Association of Black County Officials.



# ABOUT THE OFFICE

The DeKalb County **Tax Commissioner** is responsible for billing, collecting, and disbursing \$1.98 billion in personal and real **property taxes**, and administering **homestead exemptions** for nearly 260,000 qualified 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.

The tax commissioner's office works with county departments and governing bodies to ensure an efficient and seamless **billing and collection** process for ad valorem taxes in DeKalb.



## Our Vision

The DeKalb County Tax Commissioner's Office is the leader in innovative and compassionate service that sustains our community.

## Our Mission

We are committed to delivering excellent customer service, responsibly collecting and distributing revenue, and serving our community by creating informed and satisfied taxpayers.

# LEADERSHIP TEAM



**Joyce Neal**  
Chief Deputy Tax Commissioner



**Tonya Lamar**  
Motor Vehicle Director



**Christy Huiel**  
Property Tax Director



**Natasha Ottley**  
Finance Director

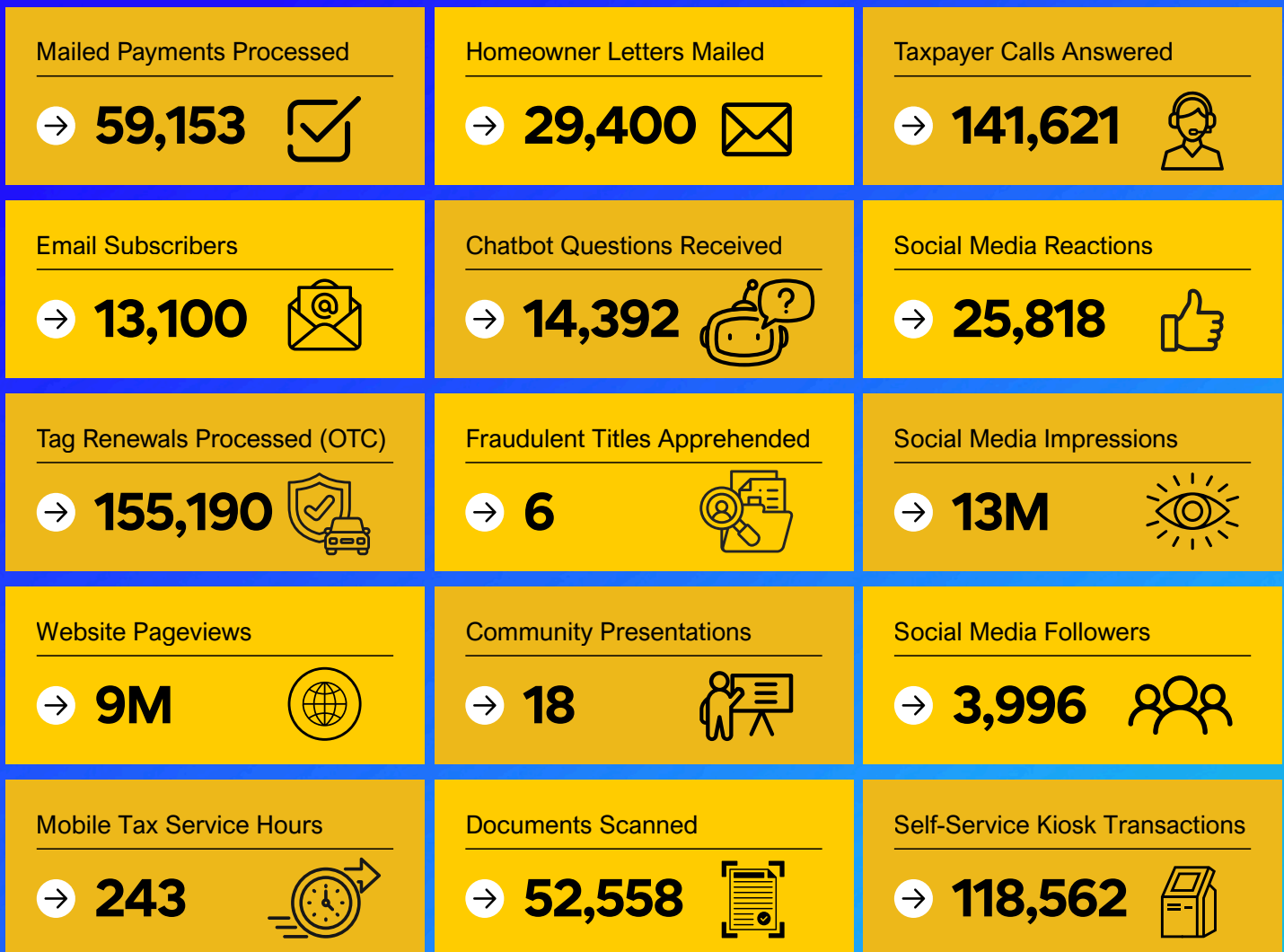


**J.C. Connell**  
IT Manager

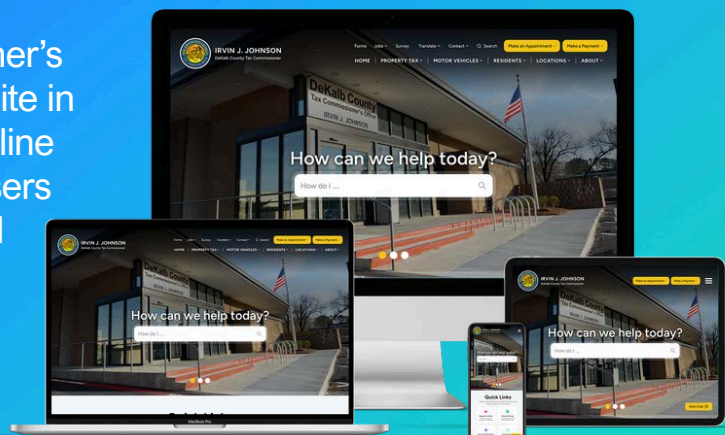


**Angela Walton**  
PR & Communications Manager

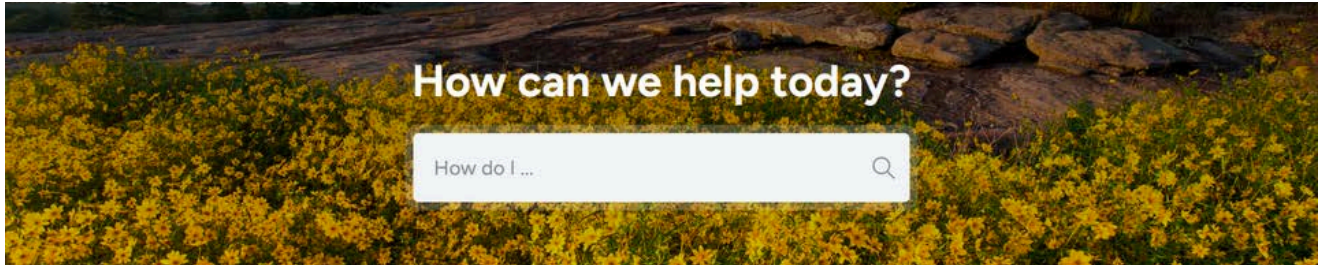
# BY THE NUMBERS



The DeKalb County Tax Commissioner's Office launched its redesigned website in October to enhance and improve online experiences for over half a million users each year. With a fresh new look and feel, the site is better organized, easier to navigate, and user-friendly.



# PERFORMANCE OVERVIEW



## Property Tax Division

The Property Tax Division of the DeKalb County Tax Commissioner's Office is responsible for billing, collecting, and distributing ad valorem property taxes. These taxes apply to real estate, personal property (e.g. planes, boats, business assets, and inventory), heavy equipment, mobile homes, and public utilities.

This division also processes homestead exemptions, conducts tax sales, collects delinquent taxes and excess funds, and prepares the tax digest each year.

## HIGHLIGHTS

**Conducted 18 property tax information sessions** hosted by community groups and DeKalb Senior Centers to educate residents about exemptions and tax bills.

**Finalized the Mavro Bridge Phase 2 project** for the Motor Vehicle and Finance Departments, streamlining payment processing and improving imaging retention efficiency.

**Responsibility:** Collect taxes for county, school, and city governments.

**Collection vs Assessment:** The Tax Commissioner calculates and collects taxes based on the property value, which is determined by the county's property appraisal department.

**Payment & Deadlines:** Property taxes in DeKalb County are due in two installments, or the first installment if paying in full.

**Exemptions:** The tax division processes various homestead exemptions which can reduce the taxable value of a primary residence.

# PERFORMANCE OVERVIEW



## Property Tax Division

**Implemented TrueRoll auditing software** to enable comprehensive auditing of the Property Tax roll and identify ineligible exemptions.

**Implemented the TrueRoll application vetter module** to pre-screen basic exemption applications prior to approval and speed up the application process, reducing the number of unqualified exemptions.

**Mailed more than 29,400 letters** to homeowners eligible for a senior exemption, a property assessment freeze, or a basic homestead exemption for the 2025 tax year.

Inbound calls (Property Tax)

→ **36,630**

Received approval of the 2025 Tax Digest, including compliance with HB 581.

Successfully imaged and scanned 52,558 Property Tax documents for future retrieval.

Collected \$450,761,544.27 using the new FalconV+ model 72 Opex machine.

Continued to provide mobile Tax Commissioner services at two Senior Centers in DeKalb County to better serve seniors.

# HIGHLIGHTS

# PERFORMANCE OVERVIEW



## Property Tax Division

**Basic homestead exemptions** provide a reduction in annual property taxes and are available to individuals who own and occupy a home in the county, including the portion of the City of Atlanta located in DeKalb. **Special exemptions** are also available for eligible senior citizens ages 62 and older, disabled residents, disabled veteran, the un-remarried surviving spouse of a disabled veteran, or the un-remarried surviving spouse of a veteran, peace officer or firefighter who died in the line of duty.

Homeowners applying for a homestead exemption must own and occupy the home as their primary residence as of Jan. 1, have all vehicles registered in DeKalb County at the primary residence, have a Georgia ID or Georgia driver's license showing residency at the property, file income taxes from the property, and not have a homestead exemption anywhere else.

DeKalb County homeowners who do not have a homestead exemption, or who may qualify for a senior, disabled veteran or disabled resident exemption, are encouraged to **apply before the April 1 deadline**.

### GOOD TO KNOW

Homeowners are only required to apply once for a basic exemption.

Once an exemption is granted, it remains in place as long as the applicant continues to reside in the property, or until a different exemption is applied for and received. Homeowners may check their exemption status by reviewing their property information online at [publicaccess.dekalbtax.org](http://publicaccess.dekalbtax.org)

● Basic      ● Senior/Special



Exemptions Total: 157,302

# PERFORMANCE OVERVIEW



## Property Tax Division Delinquent Collections

The Delinquent Property Tax Division manages the collection of delinquent property taxes in accordance with Georgia law. When an account becomes delinquent, the Tax Commissioner may issue a tax lien against the property to collect unpaid taxes.

A tax lien is a claim or encumbrance placed on a property that authorizes the Tax Commissioner or Sheriff to take whatever action is necessary and allowed by law to collect overdue taxes.

Filing a tax lien is also the first step in taking a property to tax sale, which are held the first Tuesday of the month from April through December.

Outbound calls

→ **21,360**

Inbound calls

→ **8,752**

When a tax sale produces more funds than are owed in taxes, costs and fees, the surplus (called excess funds) is held by the Tax Commissioner's office until claimed by an entitled party.

→ **11,354**

Liens filed for real and personal property taxes

→ **4,433**

Parcels scheduled for tax sale

→ **4,192**

Parcels paid in full before tax sale

→ **204**

Parcels sold at tax sale

→ **\$859,603**

Delinquent Taxes Collected

→ **\$3,623,593**

Excess Funds Collected

# PERFORMANCE OVERVIEW



## Motor Vehicle Division

The Motor Vehicle Division of the DeKalb County Tax Commissioner's Office assists vehicle owners with titling and registering motor vehicle equipment as mandated by law.

The MVD collects applicable ad valorem taxes, issues metal plates/decals, and registrations to automobiles, trucks, motorcycles, tractor-trailers, motor homes, boat trailers, and mobile homes.

## HIGHLIGHTS

The Tax Commissioner's Office has Motor Vehicle kiosks throughout DeKalb County. The kiosks allow taxpayers to conveniently renew their motor vehicle registrations and driver's license/ID, and print renewal decals. Taxpayers can scan their driver's license, vehicle registration renewal notice or enter their tag number at the kiosks to renew their vehicle tags, driver's license and identification card, and pay insurance fines.

### Responsibilities

**Collect** all taxes, fees, and penalties due.

**Ensure** compliance with EPA-mandated vehicle emission testing.

**Validate** insurance and collect vehicle liability insurance lapse and suspension fees.

**Process** and verify motor vehicle title documents.

**Issue** license plates and registrations.

**Oversee** motor vehicle kiosk program.

**Administer** disabled placards and senior waivers.

# PERFORMANCE OVERVIEW



## Motor Vehicle Division

# HIGHLIGHTS

The Tax Commissioner partnered with the Department of Driver Services (DDS) and the Georgia Department of Revenue (DOR) to offer driver's license renewal and other transactions at self-service kiosks throughout DeKalb County.

The MVD expanded electronic payment options by bringing tap-to-pay and a fully integrated system to the Tax Commissioner's North, Central, and South offices. Payment methods include contactless cards, Apple Pay, and Google Pay. The initiative enhances the customer experience and addresses the increasing demand for efficient and secure payment options.

→ **321,379**  
Web & Mail Services

→ **118,562**  
Self-Service Kiosk  
Transactions

→ **244**  
NEW DDS Kiosk  
Services Transactions

### Motor Vehicle Transactions

→ **609,217**

→ **13,837**  
Appointments  
scheduled

→ **141,621**  
Calls Answered

### Motor Vehicle Collections

→ **\$145,190,283**

→ **287,740**  
Walk-in Tickets  
Served

→ **14,392**  
Chatbot "Irvee"  
Questions Received

# FINANCIAL HIGHLIGHTS

## Property Tax Digest

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 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 disagreement with a property appraisal, an appeal may be filed up to 45 days from the notice date on the assessment form.

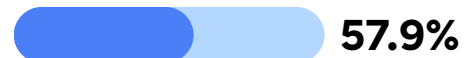
Every year, the **governing body** of each taxing authority establishes the millage rate, which is the determining factor in the calculation of taxes.

The **Tax Commissioner's responsibility** is 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.

## GROSS DIGEST VALUE

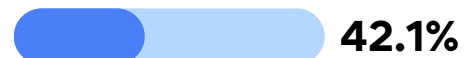
### INCORPORATED

33,241,135,635



### UNINCORPORATED

24,198,978,548



## VALUE BY TYPE

### REAL ESTATE

54,454,465,035



### PERSONAL PROPERTY

2,299,526,174



### PUBLIC UTILITY

595,944,451



### MOTOR VEHICLE

83,340,170



### MOBILE HOME / HEAVY EQUIPMENT

6,838,353

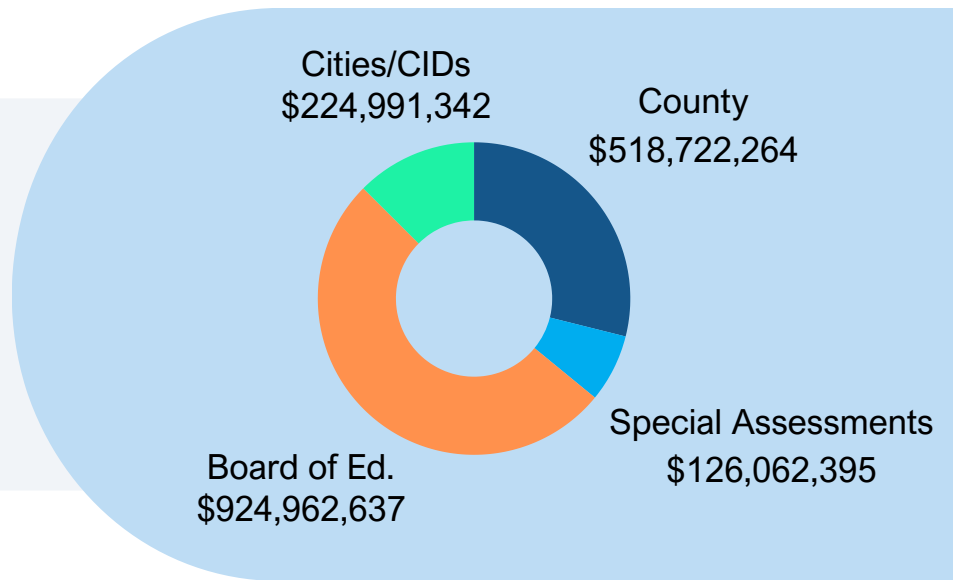


# FINANCIAL HIGHLIGHTS

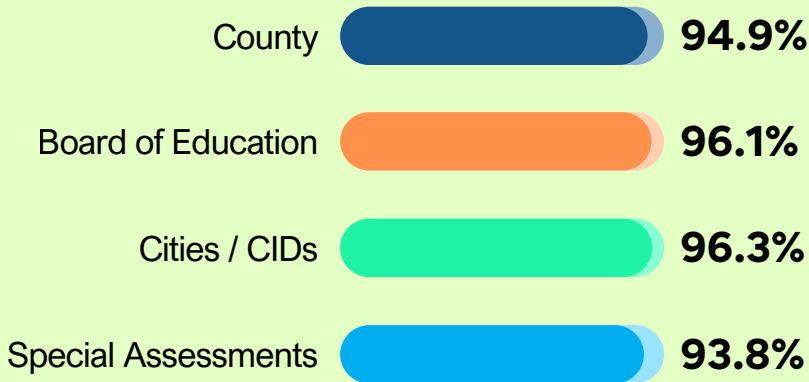
## Real Estate & Personal Property

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 personal property tax collections are based on the amount of the net billings that have been collected in a given year.

**NET BILLED**  
\$1.8 Billion



**PERCENT COLLECTED**



**CIDs:** Community Improvement Districts

**Special Assessments:** Sanitation, stormwater, streetlights or speed bumps

# FINANCIAL HIGHLIGHTS

## Delinquent Property Tax

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

### Outstanding Receivables

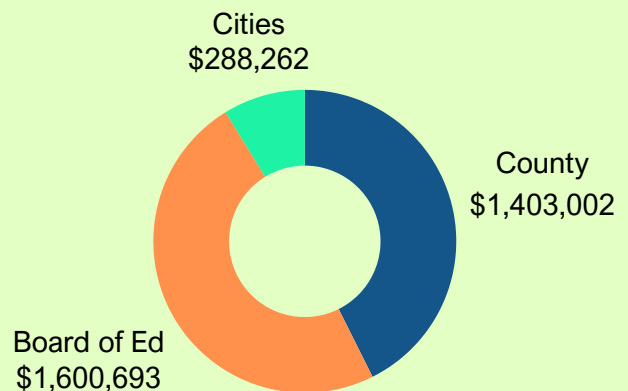
→ **\$38,979,409**

### Percent of Total Net Digest

→ **0.20%**

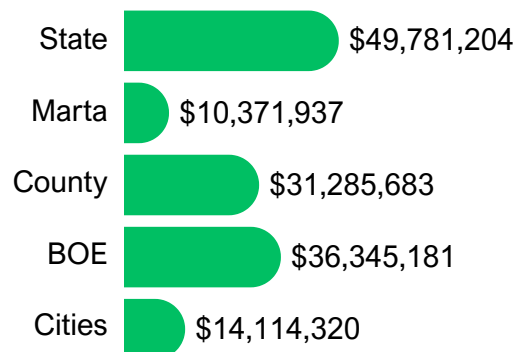
## Motor Vehicle Ad Valorem Tax (AVT)

AVT 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.



## Motor Vehicle Title Ad Valorem Tax (TAVT)

TAVT is a one-time tax that is paid at the time the vehicle is titled. It replaced the 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.



# FINANCIAL HIGHLIGHTS

Authority	Amount Disbursed	Authority	Amount Disbursed
Board of Education	\$960,347,008	Stonecrest	\$3,955,853
County	\$668,736,796	Assembly CID	\$2,397,602
Atlanta Schools	\$69,626,902	Tucker Summit CID	\$2,103,729
State	\$63,373,103	Doraville TAD	\$2,064,569
Atlanta	\$45,388,548	Decatur (MV)	\$2,026,490
Brookhaven	\$34,435,512	Fulton County	\$1,718,457
Doraville	\$27,026,454	Lithonia	\$1,304,365
Chamblee	\$25,035,481	SW DeKalb TAD	\$1,258,693
Dunwoody	\$16,079,532	Chamblee Doraville CID	\$1,247,075
Tucker	\$11,493,182	Pine Lake	\$1,034,465
MARTA	\$10,268,218	Greater Conley CID	\$758,938
Clarkston	\$6,838,792	Tucker CID	\$696,774
DDA	\$6,422,503	East Metro CID	\$530,866
Avondale Estates	\$5,557,807	Market Square TAD	\$458,102
Stone Mountain	\$4,252,566	Little 5 Points BID	\$34,368
Perimeter CID	\$4,245,577	Little 5 Points CID	\$0

Property Tax, Motor Vehicle, Special Assessments

## Grand Total Disbursements

→ **\$1,980,718,326**

# COMMUNITY OUTREACH



## Volunteer Events

→ 7

## Total Volunteers

→ 45

## Why we care. How we care.

*Service, community, and volunteerism are essential to building a compassionate and resilient society. We give our time and energy to help others and strengthen the bonds that connect people and create a sense of shared responsibility.*

*Acts of service, whether supporting local initiatives or helping neighbors in need, fosters empathy, collaboration, and trust. Volunteerism also empowers communities to address challenges collectively, often achieving meaningful change that no single person could accomplish alone. By prioritizing service and actively contributing to the well-being of others, individuals help cultivate communities where people feel supported, valued, and inspired to make a positive difference.*

**-Tax Commissioner Nicole M. Golden**

# COMMUNITY OUTREACH



**Property Tax  
Information Sessions**



**Annual Holiday  
Food Drive**

# COMMUNITY OUTREACH



**Police & Fire Rescue  
Safety Fair**



**Senior Center  
Mobile Tax Services**

# CUSTOMER SERVICE SURVEY RESULTS

## We Value

Consistent customer service; excellence and quality in every detail.

Transparency, accountability and high quality responsiveness.

Compliance with ethical, legal and fiduciary responsibilities.

Personal integrity, character and professionalism in everything we do.

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

Truth, honesty, fair play and fairness.

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

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

**We value you!**

*Great Customer Service  
Excellent attitude.*  
E. L. Wingard

*Excellent customer service skills,  
hence why I'm taking the time to  
fill out this survey.*  
J. Moran

*The service I was given was with  
great knowledge and a nice  
attitude.*  
Fredrico

*Such knowledgeable,  
professional and compassionate  
employees... It is so important to  
me to show my appreciation for  
the fine service I received.*  
Frida N.

# CUSTOMER SERVICE SURVEY RESULTS

Total Responses

→ **3,068**

Visited Central Office

→ **69.68%**

Provided clear and concise information

→ **98.06% YES**

Visited North Office

→ **12.9%**

Provided timely and efficient service

→ **97.35% YES**

Visited South Office

→ **13.78%**

Greeted in a professional manner

→ **97.15% YES**

**SCAN HERE  
TO TAKE  
THE SURVEY**



Let us know how we're doing!  
**[www.DeKalbTax.org/survey](http://www.DeKalbTax.org/survey)**

# LOOKING AHEAD



## MOTOR VEHICLE REGISTRATION DATES

**Vehicle registration:** Expires at midnight on the first titled owner's birthday.

**Business registration:** Expires at midnight on the last day of the month shown on the license plate decal.

**Commercial registration:** Expires February 15.

**Leased vehicles:** Register by the lessee's birthday.

**New resident:** Individuals moving to Georgia have 30 calendar days to register their vehicles.

## PROPERTY TAX DATES

January 1 - April 1	Homestead exemption online filing period.
January 1	Homestead exemption filing deadline for current tax year.
April - December	Tax Sales held first Tuesday of the month; no sales in August.
April 1	Atlanta homestead filing deadline.
April 1	Mobile home payment deadline.
April 1	Homestead filing for following tax year.
April 2 - December 31	Homestead exemption filing for following tax year.
September 30	Property Tax First Installment Due.
November 15	Property Tax Second Installment Due.
December 31	Liens issued the following business day.

*If the deadline is on a weekend or holiday, the due date is extended to the next business day.*

# CONNECT WITH US



## PHONE

404-298-4000

## WEBSITE

DeKalbTax.org

## NEWSLETTER

DeKalbTax.org/subscribe

## EMAIL

### Motor Vehicle

tag@dekalbcountyga.gov

### Property Tax

proptax@dekalbcountyga.gov

### Delinquent Tax

delinquentcollections2@dekalbcountyga.gov

## SOCIAL MEDIA

Follow us @dekalbtaxga

## SURVEY

DeKalbTax.org/survey

## PROPERTY INFORMATION

PublicAccess.DeKalbTax.org

## DRIVES E-SERVICES / MY MVD

[eservices.drives.ga.gov](http://eservices.drives.ga.gov)

## HOMESTEAD EXEMPTION

DeKalbTax.org/Exemptions

## KIOSK LOCATIONS

DeKalbTax.org/kiosks

## NORTH OFFICE

3653 Clairmont Rd  
Chamblee, GA 30341

**HOURS:** 8:00 AM - 4:30 PM

## CENTRAL OFFICE

4380 Memorial Dr, Ste 100  
Decatur, GA 30032

**HOURS:** 8 AM - 4:30 PM

*Property Tax: 8 AM - 5 PM*

## SOUTH OFFICE

Gallery at South DeKalb Mall  
2801 Candler Rd.

Decatur, GA 30034

**HOURS:** 8:00 AM - 4:30 PM

## KIOSKS AT PARTICIPATING KROGER STORES

3559 Chamblee Tucker Rd  
Atlanta, GA 30341

2875 North Decatur Rd  
Decatur, GA 30033

6678 Covington Hwy  
Lithonia, GA 30058

4357 Lawrenceville Hwy  
Tucker, GA 30084

4498 Chamblee Dunwoody RD  
Dunwoody, GA 30338

4919 Flat Shoals Pkwy  
Decatur, GA 30034

