




## Understanding Your DeKalb County Property Tax Bill

Your DeKalb County tax bill (shown below) is a summation of all property tax information specific to your property parcel and delineates your county, board of education, and city tax liabilities as calculated by the DeKalb County Tax Commissioner. This document has been created for the purpose of assisting you in understanding your tax bill as well as how your final tax liability is calculated. For the purposes of this instructional we will be utilizing a copy of the DeKalb 2015 bill format.

 <b>2015 DEKALB COUNTY REAL ESTATE TAX STATEMENT</b> PAY ONLINE AT <a href="http://www.dekalbcountyga.gov/taxcommissioner">www.dekalbcountyga.gov/taxcommissioner</a>									
CLAUDIA G. LAWSON TAX COMMISSIONER					IRVIN JOHNSON CHIEF DEPUTY TAX COMMISSIONER				
<b>OWNER</b> John Doe <b>CO-OWNER</b> <b>PARCEL I.D. \ PIN</b> 12 345 67 890 \ 1234567 <b>PROPERTY ADDRESS</b> 1234 Brookhaven Way <b>TAX DISTRICT</b> 20 BROOKHAVEN					<b>APPRAISAL VALUES AND EXEMPTION INFORMATION</b> <b>TOTAL APPRAISAL</b> 402,100 <b>EXEMPTION CODE</b> H1F <b>40% ASSESSMENT</b> 160,840 <b>BASE ASSESSMENT FREEZE</b> 136,360 <b>APPEAL ASSESSMENT</b> 0 <b>NET FROZEN EXEMPTION</b> 24,480				
YOUR TOTAL TAX SAVINGS FOR THIS YEAR IS \$1,719.88. THIS YEAR THE STATE PORTION OF YOUR TAX BILL IS BEING REDUCED AND WILL GRADUALLY BE ELIMINATED FROM YOUR TAX BILL. THIS TAX RELIEF WAS PASSED BY THE GOVERNOR AND THE HOUSE OF REPRESENTATIVES AND THE GEORGIA STATE SENATE.									
<b>COUNTY GOVERNMENT TAXES</b> Levied by the Board of Commissioners: representing 20.47% of your tax statement									
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	*	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	NET TAX DUE
COUNTY OPNS	160,840		.0103900		1,671.13		254.35		735.20
HOSPITALS	160,840		.0008900		143.15		21.79		62.98
COUNTY BONDS	160,840		.0000100		1.61		0.25		1.36
UNIC BONDS	160,840		.0006300		101.33		15.41		85.92
FIRE	160,840		.0027500		442.31		67.32		194.60
<b>TOTAL COUNTY TAXES</b>									<b>\$1,080.06</b>
<b>BOARD OF EDUCATION - SCHOOL TAXES</b> Levied by the Board of Education: representing 66.72% of your tax statement									
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	*	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	NET TAX DUE
SCHOOL OPNS	160,840		.0237300		3,816.73		0.00		3,520.10
<b>TOTAL SCHOOL TAX</b>									<b>\$3,520.10</b>
<b>STATE &amp; CITY TAXES, AND OTHER CHARGES</b> Levied as applicable by State, City, or County: representing 12.81% of your tax statement									
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	*	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	NET TAX DUE
STATE TAXES	160,840		.0000500		8.04		0.00		7.94
CITY TAXES	160,840		.0027400		440.70		88.88		297.02
DEKALB SANI	1 UNIT(S)		.265		265.00		0.00		265.00
STORM WATER	1 UNIT(S)		.60		60.00		0.00		60.00
STREET LIGHT	71 UNIT(S)		.65		46.15		0.00		46.15
<b>TOTAL STATE, CITY AND OTHER ASSESSMENTS</b>									<b>\$676.11</b>
<b>TOTAL PROPERTY TAXES</b>									
					<b>TOTAL MILLAGE</b>	<b>GROSS TAX AMOUNT</b>	<b>FROZEN EXEMPTION</b>	<b>CONST-HMST EXEMPTION</b>	<b>NET TAX DUE</b>
					0.041190	6,996.15	448.00	491.83	\$5,276.27
<b>TOTAL DUE</b>									

## Appraisal Values and Exemption Information

Located in the top right corner of the bill are several numeric values which illustrate the property's fair market value, assessment value, and assessment freeze value, as well as a code indicating the type of exemption applied to your tax assessments. They are defined in detail below.

- **Total Appraisal Value (\$402,100)** - This dollar amount represents the fair market value of a property as determined by the DeKalb County Property Appraisal Department and is the value from which all subsequent tax calculations originate.

APPRAISAL VALUES AND EXEMPTION INFORMATION			
TOTAL APPRAISAL	402,100	EXEMPTION CODE	H1F
40% ASSESSMENT	160,840	BASE ASSESSMENT FREEZE	136,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	24,480

- **40% Assessment (\$160,840)** – Georgia State Code (O.C.G.A. 48-5-7) states that all taxable tangible property must be assessed at 40% of its fair market value. This is the maximum value a property may be taxed upon in the absence of a homestead exemption and/or a base assessment freeze.

APPRAISAL VALUES AND EXEMPTION INFORMATION			
TOTAL APPRAISAL	402,100	EXEMPTION CODE	H1F
40% ASSESSMENT	160,840	BASE ASSESSMENT FREEZE	136,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	24,480

- **Appeal Assessment (\$0.00)** – In the case of a successful property assessment appeal, the adjudicated assessment value will appear here. In the case of this particular bill, there have been no adjustments made as the result of an appeal.

APPRAISAL VALUES AND EXEMPTION INFORMATION			
TOTAL APPRAISAL	402,100	EXEMPTION CODE	H1F
40% ASSESSMENT	160,840	BASE ASSESSMENT FREEZE	136,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	24,480

- **Exemption Code (H1F)** – This code refers to the type of exemption applied to a property tax bill. In this case H1F refers to the basic homestead exemption.

APPRAISAL VALUES AND EXEMPTION INFORMATION			
TOTAL APPRAISAL	402,100	EXEMPTION CODE	H1F
40% ASSESSMENT	160,840	BASE ASSESSMENT FREEZE	136,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	24,480

- **Base Assessment Freeze (\$136,360)** – The Base Assessment Freeze is the property value from which your taxes are calculated from in the event of a successful property assessment freeze application. This will be the 40% Assessment Value your property held at the time of the property freeze application and will protect you from increased DeKalb County tax liability in the event your property increases in value. Note that the freeze does not apply to Board of Education taxes.

**APPRAISAL VALUES AND EXEMPTION INFORMATION**

TOTAL APPRAISAL	402,100	EXEMPTION CODE	H1F
40% ASSESSMENT	160,840	BASE ASSESSMENT FREEZE	136,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	24,480

- **Net Frozen Exemption (\$24,480)** – Your Net Frozen Exemption amount is the difference between your property's 40% assessed value and your Base Assessment Freeze. In this case that equates to \$24,480.

**APPRAISAL VALUES AND EXEMPTION INFORMATION**

TOTAL APPRAISAL	402,100	EXEMPTION CODE	H1F
40% ASSESSMENT	160,840	BASE ASSESSMENT FREEZE	136,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	24,480

## Property Tax Bill Assessing Authorities

The Property Tax bill contains three separate sections, one for each taxing authority (see below). The first contains your DeKalb County Taxes and the calculation of the amount levied for each individual tax. Immediately following is the DeKalb Board of Education tax section, and the last section contains your city, state, and utility charges. Each section outlines the taxes levied by each entity as well as how they are calculated, and then concludes with your final adjusted tax liability.

COUNTY GOVERNMENT TAXES				Levied by the Board of Commissioners: representing 20.47% of your tax statement									
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	*	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	*	NET TAX DUE
COUNTY OPNS	160,840		.0103900		1,671.13		254.35		103.90		577.68		735.20
HOSPITALS	160,840		.0008900		143.15		21.79		8.90		49.48		62.98
COUNTY BONDS	160,840		.0000100		1.61		0.25		0.00		0.00		1.36
UNIC BONDS	160,840		.0006300		101.33		15.41		0.00		0.00		85.92
FIRE	160,840		.0027500		442.31		67.32		27.50		152.89		194.60
TOTAL COUNTY TAXES													\$1,080.06
BOARD OF EDUCATION - SCHOOL TAXES				Levied by the Board of Education: representing 66.72% of your tax statement									
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	*	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	*	NET TAX DUE
SCHOOL OPNS	160,840		.0237300		3,816.73		0.00		296.63		0.00		3,520.10
TOTAL SCHOOL TAX													\$3,520.10
STATE & CITY TAXES, AND OTHER CHARGES				Levied as applicable by State, City, or County: representing 12.81% of your tax statement									
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	*	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	*	NET TAX DUE
STATE TAXES	160,840		.0000500		8.04		0.00		0.10		0.00		7.94
CITY TAXES	160,840		.0027400		440.70		88.88		54.80		0.00		297.02
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		265.00
STORM WATER	1 UNIT(S)		60		60.00		0.00		0.00		0.00		60.00
STREET LIGHT	71 UNIT(S)		.65		46.15		0.00		0.00		0.00		46.15
TOTAL STATE, CITY AND OTHER ASSESSMENTS													\$676.11
TOTAL PROPERTY TAXES			TOTAL MILLAGE		GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	*	NET TAX DUE
TOTAL DUE			0.041190		6,996.15		448.00		491.83		780.05		\$5,276.27

## How Are My Taxes Calculated?

When understanding how your taxes are calculated one must begin with the 40% assessment value (\$160,840). This is the property value each individual tax is devised from and then all exemptions and HOST credits are applied in sequence. Below is a step-by-step process outlining the calculation and how your final net tax liability is determined. Because each tax and the net liability are determined in the same fashion, regardless of authority, the County portion of the bill will be used to illustrate the process. For the purposes of this step-by-step illustration, the County Operations Tax (County OPNS) will be calculated.

COUNTY GOVERNMENT TAXES			Levied by the Board of Commissioners: representing 20.47% of your tax statement							
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	*	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	*	NET TAX DUE
COUNTY OPNS	160,840		.0103900		1,671.13	254.35	103.90	577.68		735.20
HOSPITALS	160,840		.0008900		143.15	21.79	8.90	49.48		62.98
COUNTY BONDS	160,840		.0000100		1.61	0.25	0.00	0.00		1.36
UNIC BONDS	160,840		.0006300		101.33	15.41	0.00	0.00		85.92
FIRE	160,840		.0027500		442.31	67.32	27.50	152.89		194.60
TOTAL COUNTY TAXES										\$1,080.06

1. First, Take the taxable assessment value (\$160,840) and multiply it by the corresponding millage rate (.0103900).

\*The millage rate is the amount per \$1,000 used to calculate taxes on property. Millage rates are most often found in personal property taxes, where the expressed millage rate is multiplied by the total taxable value of the property to arrive at the property taxes due

2. This will result in the unadjusted gross tax liability which in this case equals \$1,671.13. This would be the amount an individual would pay in the absence of any tax credits and/or exemptions, but as we can see here, there are still two exemptions and a credit to deduct.
3. The next step is determining your net tax due by calculating and then finally adding up all of the exemptions and credits.
4. First, the frozen exemption credit must be calculated. This is done by multiplying the Net Freeze (\$24,480) by the corresponding millage rate (.0103900) which results in a frozen exemption of \$254.35.

COUNTY GOVERNMENT TAXES				Levied by the Board of Commissioners: representing 20.47% of your tax statement						
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	*	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	*	NET TAX DUE
COUNTY OPNS	160,840		.0103900		1,671.13	254.35	103.90	577.68		735.20
HOSPITALS	160,840		.0008900		143.15	21.79	8.90	49.48		62.98
COUNTY BONDS	160,840		.0000100		1.61	0.25	0.00	0.00		1.36
UNIC BONDS	160,840		.0006300		101.33	15.41	0.00	0.00		85.92
FIRE	160,840		.0027500		442.31	67.32	27.50	152.89		194.60
TOTAL COUNTY TAXES										\$1,080.06

5. Now the Homestead exemption must be calculated. Citizens who live in DeKalb County enjoy a \$10,000 homestead exemption if successfully applied for. The final exemption amount is

calculated by multiplying the homestead exemption amount (\$10,000) by the appropriate millage rate, which results in a \$103.90 exemption.

- Finally, the HOST tax credit must be applied. Please note that the HOST credit does not apply to your Board of Education liability. The value of this credit varies from year to year and applies to homeowners that currently have a homestead exemption. In 2015 the HOST credit was 44%. This credit is determined after both the frozen and homestead exemptions are deducted from the gross tax liability ( $1,671.13 - 254.35 - 103.90 = 1,312.88$ ). This final amount (\$1,312.88) is then multiplied by the HOST credit for that given year (44%) and the resulting number (\$577.68) is your HOST credit.

COUNTY GOVERNMENT TAXES				Levied by the Board of Commissioners: representing 20.47% of your tax statement							
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	*	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	*	NET TAX DUE	
COUNTY OPNS	160,840		.0103900		1,671.13	254.35	103.90	577.68		735.20	
HOSPITALS	160,840		.0008900		143.15	21.79	8.90	49.48		62.98	
COUNTY BONDS	160,840		.0000100		1.61	0.25	0.00	0.00		1.36	
UNIC BONDS	160,840		.0006300		101.33	15.41	0.00	0.00		85.92	
FIRE	160,840		.0027500		442.31	67.32	27.50	152.89		194.60	
TOTAL COUNTY TAXES											\$1,080.06

- Now that all of the exemptions and credits are accounted for they must be added up and subtracted from the gross tax liability.

Frozen Exemption (\$254.35) + HMST Exemption (\$103.90) + HOST Credit (\$577.68) = \$935.93

COUNTY GOVERNMENT TAXES				Levied by the Board of Commissioners: representing 20.47% of your tax statement						
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	=	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT	=	NET TAX DUE
COUNTY OPNS	160,840		.0103900		1,671.13	254.35	103.90	577.68		735.20
HOSPITALS	160,840		.0008900		143.15	21.79	8.90	49.48		62.98
COUNTY BONDS	160,840		.0000100		1.61	0.25	0.00	0.00		1.36
UNIC BONDS	160,840		.0006300		101.33	15.41	0.00	0.00		85.92
FIRE	160,840		.0027500		442.31	67.32	27.50	152.89		194.60
TOTAL COUNTY TAXES										\$1,080.06

When the sum of the exemptions (\$935.93) is subtracted from the Gross Tax Amount (\$1,671.13) you will arrive at your final adjusted tax liability for the levied tax. In this case that final amount is \$735.20.

8. These steps are repeated for each tax in each section in order to determine the final total amount due to the county. For John Doe, this amount is \$5,276.27.

COUNTY GOVERNMENT TAXES				Levied by the Board of Commissioners: representing 20.47% of your tax statement									
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	▪	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	▪	NET TAX DUE
COUNTY OPNS	160,840		.0103900		1,671.13		254.35		103.90		577.68		735.20
HOSPITALS	160,840		.0008900		143.15		21.79		8.90		49.48		62.98
COUNTY BONDS	160,840		.0000100		1.61		0.25		0.00		0.00		1.36
UNIC BONDS	160,840		.0006300		101.33		15.41		0.00		0.00		85.92
FIRE	160,840		.0027500		442.31		67.32		27.50		152.89		194.60
TOTAL COUNTY TAXES													\$1,080.06
BOARD OF EDUCATION - SCHOOL TAXES				Levied by the Board of Education: representing 66.72% of your tax statement									
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	▪	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	▪	NET TAX DUE
SCHOOL OPNS	160,840		.0237300		3,816.73		0.00		296.63		0.00		3,520.10
TOTAL SCHOOL TAX													\$3,520.10
STATE & CITY TAXES, AND OTHER CHARGES				Levied as applicable by State, City, or County: representing 12.81% of your tax statement									
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	▪	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	▪	NET TAX DUE
STATE TAXES	160,840		.0000500		8.04		0.00		0.10		0.00		7.94
CITY TAXES	160,840		.0027400		440.70		88.88		54.80		0.00		297.02
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		265.00
STORM WATER	1 UNIT(S)		60		60.00		0.00		0.00		0.00		60.00
STREET LIGHT	71 UNIT(S)		.65		46.15		0.00		0.00		0.00		46.15
TOTAL STATE, CITY AND OTHER ASSESSMENTS													\$676.11
TOTAL PROPERTY TAXES			TOTAL MILLAGE		GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	-	NET TAX DUE
TOTAL DUE			0.041190		6,996.15		448.00		491.83		780.05		\$5,276.27



## Brookhaven City Tax Calculation

Though the methodology detailed above remains constant throughout the calculation of each levied tax on your bill, there does exist one exception, the city property tax. Citizens who have lived in the City of Brookhaven continuously before incorporation into the present enjoy an additional property assessment freeze that applies solely to the city tax. This freeze will be equal to the 40% Assessment value on your 2012 DeKalb County Property Tax bill. Unfortunately, the city base assessment freeze value does not appear on future DeKalb County Property Tax bills and the absence of this information can hamper a thorough understanding of the bill. The following steps will illustrate the process of calculating both the city base assessment freeze value as well as the city tax liability.

1. In order to calculate the city base assessment freeze value one must start by dividing the Frozen Exemption amount (\$88.88) by the Gross Tax Amount (\$440.70). This results in a value of .2016791

STATE & CITY TAXES, AND OTHER CHARGES				Levied as applicable by State, City, or County: representing 12.81% of your tax statement									
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE	=	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	=	NET TAX DUE
STATE TAXES	160,840		.0000500		8.04		0.00		0.10		0.00		7.94
CITY TAXES	160,840		.0027400		440.70		88.88		54.80		0.00		297.02
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		265.00
STORM WATER	1 UNIT(S)		60		60.00		0.00		0.00		0.00		60.00
STREET LIGHT	71 UNIT(S)		.65		46.15		0.00		0.00		0.00		46.15
TOTAL STATE, CITY AND OTHER ASSESSMENTS													\$676.11
TOTAL PROPERTY TAXES													
			TOTAL MILLAGE		GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	HOST CREDIT	=	NET TAX DUE
TOTAL DUE			0.041190		6,996.15		448.00		491.83		780.05		\$5,276.27

2. The 40% Assessment Value on your tax bill is now multiplied by this value (.2016791) and results in a value of \$32,438.066 which will now be converted into a dollar value that is rounded to the nearest tens place (\$32,440.00). This is the Net Frozen Exemption related to the city base assessment freeze (see Net Frozen Exemption pg.3).

### APPRAISAL VALUES AND EXEMPTION INFORMATION

<b>TOTAL APPRAISAL</b>	402,100	<b>EXEMPTION CODE</b>	H1F
<b>40% ASSESSMENT</b>	160,840	<b>BASE ASSESSMENT FREEZE</b>	136,360
<b>APPEAL ASSESSMENT</b>	0	<b>NET FROZEN EXEMPTION</b>	24,480

3. Subtracting this net frozen exemption value (\$32,440.00) from the 40% Assessment value (\$160,840) will result in the Brookhaven base assessment freeze, which in this case is \$128,400.
4. Multiply the gross tax amount (\$440.70) by the percentage difference between the Net Frozen Exemption (\$32,440) and the 40% Assessment (\$160,840), which in this case equates to 20.17% (See Net Frozen Exemption Value, Pg.7 Step 3).
5.  $\$440.70 \text{ (City Gross Tax Amount)} \times 20.17\% = \$88.88 \text{ (Frozen Exemption)}$



6. Brookhaven citizens also enjoy a \$20,000 homestead exemption. In order to calculate the exemption you must multiply the \$20,000 exemption by the millage rate (.0027400) which results in an exemption of \$54.80.

STATE & CITY TAXES, AND OTHER CHARGES				Levied as applicable by State, City, or County: representing 12.81% of your tax statement											
TAXING AUTHORITIES	TAXABLE ASSESSMENT	X	MILLAGE		GROSS TAX AMOUNT		FROZEN EXEMPTION		CONST-HMST EXEMPTION		HST CREDIT		NET TAX DUE		
STATE TAXES	160,840		.0000500		8.04		0.00		0.10		0.00		7.94		
CITY TAXES	160,840		.0027400		440.70		88.88		54.80		0.00		297.02		
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		265.00		
STORM WATER	1 UNIT(S)		60		60.00		0.00		0.00		0.00		60.00		
STREET LIGHT	71 UNIT(S)		.65		46.15		0.00		0.00		0.00		46.15		
TOTAL STATE, CITY AND OTHER ASSESSMENTS													\$676.11		
TOTAL PROPERTY TAXES					TOTAL MILLAGE		GROSS TAX AMOUNT		FROZEN EXEMPTION		CONST-HMST EXEMPTION		HST CREDIT		NET TAX DUE
TOTAL DUE					0.041190		6,996.15		448.00		491.83		780.05		\$5,276.27

7. Now that the exemptions have been calculated they must now be subtracted from the Gross tax Liability in order to calculate the net tax due (\$440.70- \$88.88 -54.80= \$297.02)

## Supplemental Information and Resources

For any additional information or more pointed inquiries, the DeKalb County Assessor's Office can be reached by visiting their website by phone at **(404) 298-4000**.

There is also a FAQ page at the DeKalb County Tax Commissioners website that outlines some of the most commonly asked regarding taxes in DeKalb County.



# CITY OF BROOKHAVEN, GEORGIA

## NET POSITION BY COMPONENT LAST FOUR YEARS (accrual basis of accounting)

	2016	2015	2014	2013
Governmental activities				
Net investment in capital assets	\$ 64,370,907	\$ 65,484,793	\$ 66,691,916	\$ 60,658,099
Restricted	2,405,177	2,202,746	1,573,334	1,428,776
Unrestricted	19,974,759	13,305,139	9,000,585	3,551,798
Total governmental activities net position	<u>\$ 86,750,843</u>	<u>\$ 80,992,678</u>	<u>\$ 77,265,835</u>	<u>\$ 65,638,673</u>
Business-type activities				
Net investment in capital assets	\$ 7,146,150	\$ 6,860,091	\$ 6,825,621	\$ 6,487,443
Unrestricted	1,864,710	1,805,995	1,349,322	1,079,849
Total business-type activities net position	<u>\$ 9,010,860</u>	<u>\$ 8,666,086</u>	<u>\$ 8,174,943</u>	<u>\$ 7,567,292</u>
Primary government				
Net investment in capital assets	\$ 71,517,057	\$ 72,344,884	\$ 73,517,537	\$ 67,145,542
Restricted	2,405,177	2,202,746	1,573,334	1,428,776
Unrestricted	21,839,469	15,111,134	10,349,907	4,631,647
Total primary government net position	<u>\$ 95,761,703</u>	<u>\$ 89,658,764</u>	<u>\$ 85,440,778</u>	<u>\$ 73,205,965</u>



**City of Brookhaven, Ga. Authorized Positions  
FY 2018 Approved Budget (All Funds)**

	FT	PT*	Grade	Min**	Contract/ Charter Req.	Max**
<b>Elected Officials</b>						
Mayor	1				\$16,000	
Council Member	4				\$12,000	
<b>City Manager's Office</b>						
City Manager ( <b>appointed</b> )	1				\$183,000	
Assistant City Manager/CFO	1		121	\$122,004		\$196,267
Assistant to the City Manager	1		107	\$42,406		\$67,850
Grants & Fund Development Director	1		112	\$61,782		\$98,852
Administrative Assistant		1	102	\$28,201		\$45,123
Emergency Management Coordinator		1	114	\$70,471		\$112,752
<b>Human Resources Department</b>						
HR Director	1		117	\$84,256		\$138,719
HR Generalist	1		108	\$46,011		\$73,618
<b>Economic Development Department</b>						
Director of Economic Development	1		112	\$61,782		\$98,852
<b>City Clerk's Office</b>						
City Clerk ( <b>appointed</b> )	1		114	\$70,471		\$112,752
Deputy Clerk	1		107	\$42,406		\$67,850
<b>Communications Department</b>						
Communications and Public Engagement Director	1		117	\$84,246		\$138,719
Public Engagement Specialist	1		105	\$36,023		\$57,637
Communications Manager	1		113	\$65,984		\$105,574
Management/Policy Analyst	1		105	\$36,023		\$57,637
<b>Community Development Department</b>						
Community Development Director	1		117	\$84,246		\$138,719
Community Development Deputy Dir.	1		114	\$70,471		\$112,752
Sr. Administrative Assistant	1	1	105	\$36,023		\$57,637
Land Development Inspector/Arborist	2		109	\$49,922		\$79,875
Development Services Manager	1		113	\$65,984		\$105,574
Planner I	1		107	\$42,406		\$67,850
Planner II	1		108	\$46,011		\$73,618
Sr Planner	1		110	\$54,166		\$86,665
Fire Marshal	1		111	\$57,849		\$92,558
City Engineer	1		114	\$70,471		\$112,752
Fire Plan Reviewer		1	104	\$54,166		\$86,665
<b>Finance Department</b>						
Director of Finance ( <b>appointed</b> )	1		120	\$99,772		\$159,636
Accounting Manager	1		113	\$65,984		\$105,574
Accountant	1		108	\$46,011		\$73,618
Administrative Assistant	1		102	\$28,201		\$45,123
Purchasing Manager	1		115	\$75,262		\$120,419
Payroll Specialist	1		105	\$36,023		\$57,637
Revenue Licensing Officer	1		108	\$46,011		\$73,618

<b>Information Technology Department</b>						
Director of IT	1		118	\$89,132		\$142,613
GIS Manager	1		113	\$65,984		\$105,574
Systems Engineer II	2		111	\$57,849		\$92,558
Systems Engineer I	1		110	\$54,166		\$86,665
Systems Analyst II	1		111	\$57,849		\$92,558
IT Intern		1	100	\$22,287		\$35,660
<b>Municipal Court</b>						
Judges (appointed)		2			\$150/Hr	
Chief Clerk of Court Administrator	1		109	\$49,922		\$79,875
Court Clerk		5	105	\$36,023		\$57,637
<b>Parks &amp; Recreation Department</b>						
Director of Parks & Recreation	1		117	\$84,246		\$138,719
Assistant Director of Parks & Recreation	1		113	\$65,984		\$105,574
Sr. Administrative Assistant	1		105	\$36,023		\$57,637
Recreation Coordinator	1		106	\$39,084		\$62,535
Aquatic Coordinator	1		106	\$39,084		\$62,535
Athletic Coordinator	1		106	\$39,084		\$62,535
Recreation Leader/ Seasonal Pool Manager	1	16	100	\$22,287		\$35,660
Seasonal Lifeguard		14	99	\$19,282		\$25,709
<b>Police Department</b>						
Police Chief	1		120	\$99,772		\$159,636
Deputy Chief	1		116	\$79,628		\$127,405
Major	3		114	\$70,471		\$112,752
Lieutenant	6		112	\$61,752		\$98,852
Sergeant	11		110	\$54,166		\$86,665
Officer	43		107	\$42,406		\$67,850
Executive Assistant	1		107	\$42,406		\$67,850
Crime Analyst	1		106	\$39,084		\$62,535
Detective	7		107	\$42,406		\$67,850
Crime Scene Technician	2		105	\$36,023		\$57,637
Police Service Representative	4		104	\$33,201		\$53,121
K-9 Officer	2		107	\$42,406		\$67,850
Terminal Agency Coordinator	1		104	\$33,201		\$53,121
Record Clerk	1		104	\$33,201		\$53,121
Property & Evidence Clerk	1		105	\$36,023		\$57,637
PT Officer		5	107	\$42,406		\$67,850
Totals	<b>135</b>	<b>47</b>				

\* - Part-time Positions are based on individuals and not on hours worked.

The City added 3 Full-time employees in 2017, Director of Communications, Public Engagement Specialist and a Police Officer,

The City added 27 Part-time employees in 2017, 24 summer life guards, 1 IT intern, 1 Emergency Management Coordinator and 1 Part-time Police Officer.

Source: Human Resource Department

[Rick.Stone@Brookhavenga.gov](mailto:Rick.Stone@Brookhavenga.gov)





# Sidewalk Update

Fall 2017

September 26, 2017



# Today's Presentation includes...

- Provide History and background information on the City's sidewalk assets
- Sidewalks Completed from inception of the City to date
- Sidewalks approved by Council for construction from inspection of the City to date
- Describe the sidewalk planning, design and construction process
- Construction criteria going forward

# Brookhaven Sidewalk History

- **2012 & prior**

- Limited new sidewalk construction
- in 2009/2010, Johnson Ferry Road: Ashford Dunwoody to Bluffhaven Way

- **2013**

- Sidewalk Inventory as part of “Laser Truck” Survey
- Ramp Inventory
- Incorporate Sidewalk Data into City GIS
- First Sidewalk Constructed (Briarwood Way)
- 0.19 Miles Constructed and 17 sidewalk repair Work Orders

- **2014**

- 0.80 miles of sidewalk constructed and 37 sidewalk repair Work Orders

- **2015**

- 0.62 miles of sidewalk constructed and 45 sidewalk repair Work Orders

- **2016**

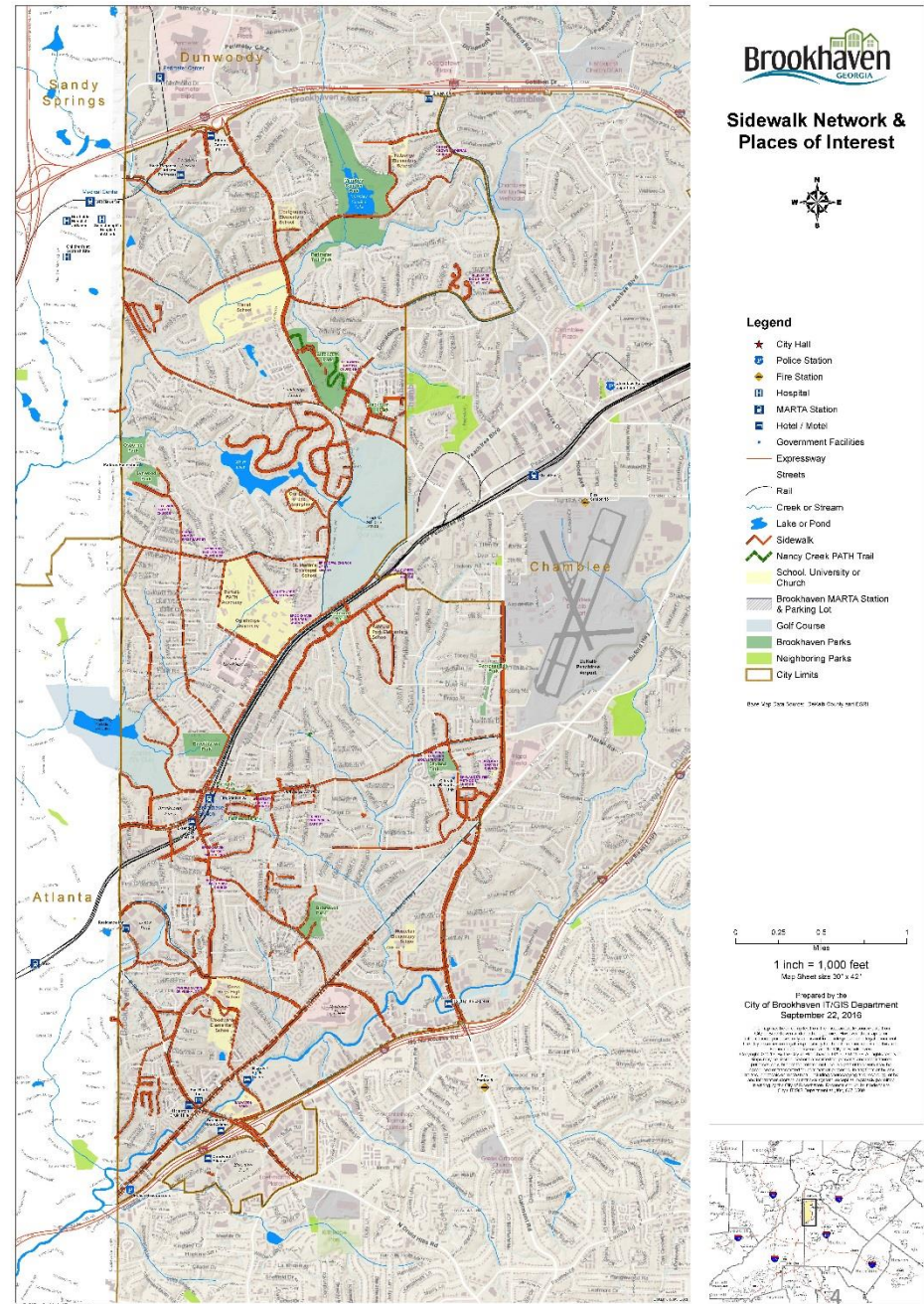
- 0.77 miles of sidewalk constructed and 22 sidewalk repair Work Orders

- **2017**

- 0.53\* miles of sidewalk constructed and 14\* sidewalk repair Work Orders

# Our Sidewalks

- 64.8 Miles of Sidewalk
  - 336 ADA Compliant
  - 543 ADA Non-Compliant
- 164 Sidewalk Termini with No Ramp





# 2017 Sidewalks – Completed...



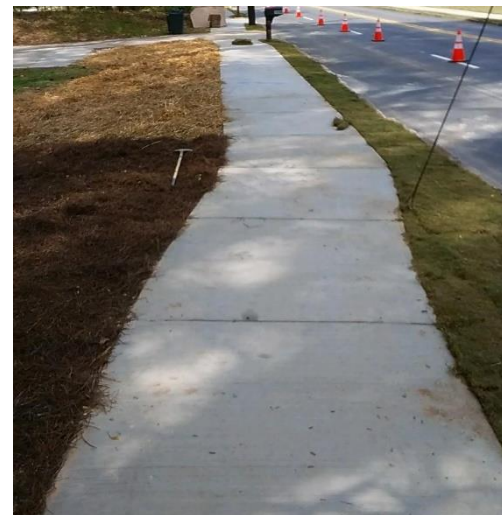
**Cravenridge Dr.** - Existing to Pamela Dr. (290 LF)



**Coosawatee Dr.** - 2390 to 2416 (275 LF)



**Dresden Dr.** - Camille Dr. to N Thompson Rd (760 LF)



**E Roxboro Rd** - N Druid Hills Rd to Roxboro Dr.  
(800 LF)

# 2017 Sidewalks – Completed...



**Ellijay Dr.** - 2472 to 2478 Ellijay Dr. (110 LF)



**Hermance Dr.** - Crosswycke Forest Dr. to PATH (150 LF)



**Woodrow Way Phase I** - Breton Cir to Inman Dr. (400 LF)

- Total Sidewalks constructed in 2017: 2,785 LF



# 2017 Sidewalks – Planned...



**Thompson Road** - Dresden Dr. to Grant Dr. (1000 LF)



**Old Johnson Ferry Rd** - Existing to Brooklawn Rd. (275 LF)

- Total Sidewalks constructed at end of 2017: 4,060 LF



# 2016 Sidewalks – Completed...



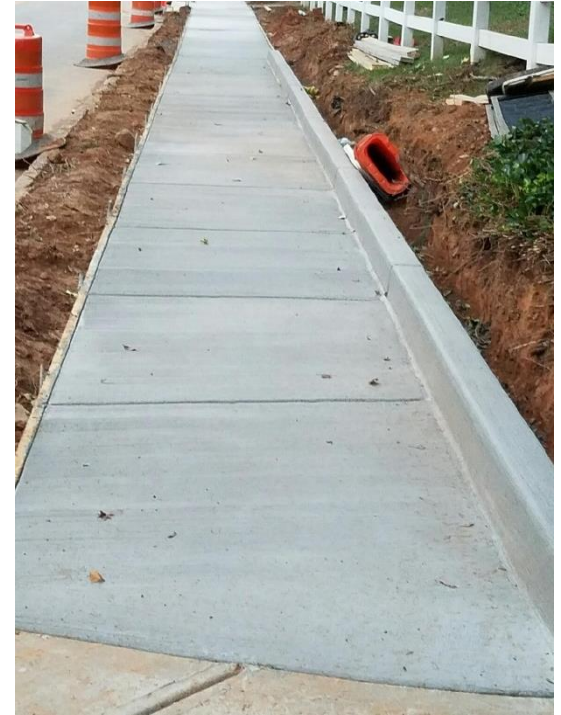
**Ashford Dunwoody Rd**

Brookhaven Hills to Kadelston (820 LF)



**Donaldson Dr**

Bubbling Creek to Runnymede (1,250 LF)



**Goodwin Rd**

Shady Valley Rd to E Roxboro Rd (550 LF)

# 2016 Sidewalks – Completed...



## **N Druid Hills Rd**

Lenox Park Blvd to Arrington Pl (1,450 LF)

- Total Sidewalks constructed in 2016: 4,070 LF



# 2015 Sidewalks – Completed...



**Brenton Dr**

Ashford Dunwoody to Edenton Rd (750 LF)



**Johnson Ferry Rd**

Hampton Hall Dr to Waddelston Way (580 LF)



**N Druid Hills Rd**

Curtis Dr to N Cliff Valley Rd (600 LF)



**Colonial Dr.**

Standard Dr. to Bridge (500 LF)



**Donaldson Dr**

Johnson Ferry Rd to Mesh Corners (180 LF)

**Total Sidewalks constructed in 2015: 2,610 LF**

# 2014 Sidewalks – Completed...



**Ashford Dunwoody Rd - Stratfield Ln to Humility Ln (720 LF)**



**Windsor Pkwy (Ph 2) - Mabry Road to City Limits (730 LF)**





# 2014 Sidewalks – Completed...



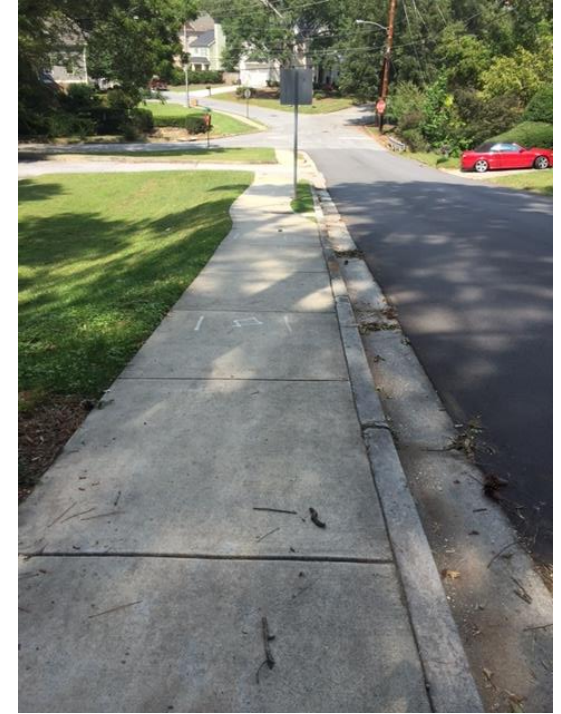
**Windsor Pkwy (Ph 1)**

Mabry Rd to Osborne Rd (1,100 LF)



**Humility Ln**

Ashford Dunwoody Rd to Hearst Dr (630 LF)



**Coosawattee Dr**

Tugaloo Dr to Cartecay Dr (250 LF)

# 2014 Sidewalks – Completed...



**Harts Mill Rd**

Watkins Place Crossing (320 LF)



**Curtis Dr**

Woodward ES N to Woodward ES S (250 LF)



**Drew Valley Rd**

Briarwood Way to Cortez Dr (240 LF)

- Total Sidewalks constructed in 2014: 4,240 LF

# 2013 Sidewalks – Completed...

- Sidewalks Constructed in 2013
  - **Briarwood Way** - Park Entrance to Drew Valley Rd (990 LF)



- Total Sidewalks constructed in 2011 to 2013: 990 LF



# 2017 Council Approved Sidewalks

- Council Approved on 08/22/17 - **expected completion 12/31/17**
  - **Old Johnson Ferry Road – existing to Brooklawn Road: Go Fast project, 275 LF**
    - Letters to property owners sent on 09/08/17
    - Preconstruction meeting held on 09/14/17
    - Contract is being signed with Site Engineering (Contractor)
  - **Thompson Road – from Dresden Drive to Grant Drive: Go Fast Project, 1000 LF**
    - Letters to property owners sent on 09/08/17
    - Contract is on 09/26/17 Council for approval
- Council Approved on 07/25/17 - **Completed**
  - **Cravenridge Drive - from existing to Pamela Drive: Go Fast project, 320 LF**

# 2016 Council Approved Sidewalks

**No new sidewalks were approved by the Council in 2016**

However several sidewalks were funded in FY 2016

- Four Purchase Orders on 10/25/2016
  - Hermance Drive \$9,540
  - East Roxboro \$83,760
  - Johnson Ferry \$15,840
  - Ellijay Drive \$5,640
- Resolution on 12/05/2016 to carry over funds into FY2017
  - Brookhaven sidewalk projects: \$126,258.00
  - Engineering Services-Sidewalk Projects: \$21,767.30

# 2015 Council Approved Sidewalks

- Sidewalks approved by Council on **03/24/2015** (Under 2013 Sidewalks)
  - Harts Mill: Completed
  - Windsor Parkway I: Completed
  - Briarwood Way: Completed
  - Drew Valley E Roxboro Road: Completed
  - Coosawatee: Completed
  - Curtis Drive: Completed
  - Ashford Dunwoody: Completed
  - Humility Lane: Completed

# 2015 Council Approved Sidewalks

Sidewalks approved by Council on **03/24/2015** (Under 2014 Sidewalks)

- Windsor Parkway II

**Completed**

# 2015 Council Approved Sidewalks

- Sidewalks approved by Council on **03/24/2015** (under 2015 Sidewalk Projects)

• Caldwell Road:	Green Meadows to Cheshire	<b>ROW acquisition</b>
• Lanier Drive:	Windsor Pkwy to Hearst Dr.	<b>ROW acquisition</b>
• Colonial Drive:	Standard Drive to Bridge	<b>Completed in 2015</b>
• N. Druid Hills Road:	Curtis Dr. to N. Cliff Valley Dr.	<b>Completed in 2015</b>
• Ashford Dunwoody Road:	Ashford Club to Kadelston	<b>Completed in 2016</b>
• Donaldson Drive:	at Johnson Ferry Road	<b>Completed in 2015</b>
• Donaldson Drive:	Bubbling Creek to Runnymead	<b>Completed in 2016</b>
• Johnson Ferry Road:	Hampton Hall to Waddelston	<b>Completed in 2015</b>
• Goodwin Road:	Shady Valley to E. Roxboro	<b>Completed in 2016</b>
• Woodrow Way:	Windsor Pkwy to Breton Circle	<b>Design (portion)</b>
• Ellijay Drive:	2478 to 2472 Ellijay Dr.	<b>Completed in 2017</b>
• N. Druid Hills Road:	Major repairs, ADA, Crosswalks	<b>Completed in 2016</b>
• Windsor Parkway:	Osborne Rd to Hermance, major repairs, ADA	<b>Completed in 2015</b>

# 2015 Council Approved Sidewalks

- Sidewalks approved by Council on **03/24/2015** (under 2015 Additional Sidewalks Projects)

• Cartecay Drive:	Sylvan Circle to Ellijay Drive	<b>Design</b>
• Lanier Drive:	Peachtree Road to Woodrow Way	<b>Design</b>
• Woodrow Way:	Lanier Drive to Oglethorpe Entrance	<b>Construction</b>
• Curtis Drive:	Buford Hwy to Apartment Entrance	<b>Design</b>
• Hermance Drive:	Crosswycke Forest to Windsor Pkwy	<b>Completed in 2017</b>
• E. Roxboro Road:	N Druid Hills to Roxboro Drive	<b>Completed in 2017</b>
• Ashford Dunwoody Rd:	Ashford Club to Brookhaven Hill	<b>Completed in 2016</b>
• Johnson Ferry Road:	Bluffhaven to City Limits	<b>ROW acquisition</b>
• Briarwood Road:	Buford Hwy to Apartment Entrance	<b>Design</b>
• Dresden Drive:	Camille to N Thompson	<b>Completed in 2017</b>
• Lanier Drive:	Woodrow Way to Windsor Pkwy	<b>Design</b>
• Mill Creek Drive:	Johnson Ferry Road to Knollhaven Drive	<b>Design</b>

# 2015 Council Approved Sidewalks

- Funding approved by Council on **08/25/15** (as 2014 HOST Carry over)

• Caldwell Rd:	Sunland to Green Meadows	<b>ROW acquisition</b>
• Caldwell Rd:	E Osborne to Sunland	<b>ROW acquisition</b>
• Caldwell Rd:	E Osborne to Cheshire	<b>ROW acquisition</b>
• Lanier Drive:	Windsor to Hearst	<b>ROW acquisition</b>
• Colonial Dr:	Standard to Bridge	<b>Completed in 2015</b>
• N Druid Hills Rd:	Curtis to N Cliff Valley	<b>Completed in 2015</b>
• Ashford Dunwoody Rd:	Ashford Club to Kadleston	<b>Completed in 2016</b>
• Donaldson Drive:	Johnson Ferry Rd to Mesh Corners	<b>Completed in 2015</b>
• Donaldson Drive:	Bubbling Creek to Runnymede	<b>Completed in 2016</b>
• Johnson Ferry Rd:	Hampton Hall to Waddleston	<b>Completed in 2015</b>
• Goodwin Rd:	Shady Valley to E Roxboro	<b>Completed in 2016</b>
• Woodrow Way:	Windsor to Breton Circle	<b>Design (portion)</b>
• Ellijay Dr:	2478 Ellijay to 2472 Ellijay	<b>Completed in 2017</b>
• N Druid Hills:	Peachtree to E Roxboro (Repair, ADA Ramp)	<b>Completed in 2016</b>
• Windsor Pkwy:	Osborne Rd to Hermance (Repair, ADA Ramp)	<b>Completed in 2015</b>



# 2015 Council Approved Sidewalks

- Funding approved by Council on **08/25/15** (as 2015 HOST)
  - Cartacay Drive: Sylvan Circle to Ellijay **Design**
  - Lanier Drive: Peachtree Road to Woodrow Way **Design**
  - Woodrow Way: Lanier Drive to Oglethorpe Entrance **Construction**
  - Curtis Drive: Buford Hwy to Apt Entrance **Design**
  - E. Roxboro Road: N. Druid Hills to Roxboro Drive **Completed in 2017**
  - Ashford Dunwoody Rd: Ashford Club to Brookhaven Hill **Completed in 2016**
  - Briarwood Road: Buford Hwy to Apt Entrance **Design**
  - Dresden Drive: Camille Drive to N. Thompson Road **Completed in 2017**
  - Lanier Drive: Woodrow Way to Windsor Pkwy **Design**
  - Mill Creek Road: Johnson Ferry Road to Knollhaven Drive **Design**
  - Hermance Drive: Crosswycke Forest to Windsor Pkwy **Completed in 2017**
  - Johnson Ferry Rd: Bluffhaven Way to City Limits **ROW acquisition**
  - Tryon Road: Skyland Drive to Cravenridge Drive **Design**
  - Skyland Drive: S. Bamby to Tryon Road **Construction**
  - Childers Drive: E. of Childers Crt to W. of Buckhead Valley **Design**

# 2013 Sidewalks – Council Approval

- \$400,000 Funding approved by Council on **11/12/13** and Mayor and Council named sidewalks by District (FY2013)

- **Mayor**

- Ashford Dunwoody: Humility Lane to Stratfield Dr. - **Completed in 2014**
- Humility Lane: Hearst Dr. to Ashford Dunwoody Road - **Completed in 2014**

- **District 1**

- Harts Mill Rd (sidewalk & crosswalk) - **Completed in 2014**
- Windsor Pkwy: Osborne to Mabry - **Completed in 2014**

- **District 2**

- Briarwood Way Park Entrance to Drew Valley - **Completed in 2013**

- **District 3**

- Windsor Pkwy Mabry to City Limits - **Completed in 2014**
- Coosawattee Drive Tugalo Dr. to Cartecay Dr. - **Completed in 2014**

- **District 4**

- Curtis Drive Woodward ES, crosswalk - **Completed in 2014**

# Sidewalk Process

- Simple Process (Go Fast Projects)
  - No additional ROW required
  - No Utility Conflicts
  - Existing Curb/Drainage
  - Existing Shoulder is flat/level
  - Notify Property Owners on both sides of the Street
  - Field Design, under \$100k obtain quotes from on-call, construct
  - Field Design, over \$100k, obtain bids, Council approval, construct
- Complicated Process (Traditional sidewalk Project)
  - Additional ROW required: survey, appraisal, make offer, acquire ROW
  - Utility Conflicts exists: utility avoidance, utility coordination, utility relocation
  - Poor drainage: address drainage issues
  - Existing Shoulder is steep: major grading, retaining walls
  - Detailed Design: survey, design, review, permitting
  - Notify Property Owners on both sides of the Street
  - Engineered Designed, over \$100k, obtain bids, Council approval, construct

# Sidewalk Issues/Challenges...

- ❖ Acquiring temporary construction easements/permanent easements
- ❖ Accommodating property owner demands
- ❖ No response from property owners to phone calls and certified mails
- ❖ I want sidewalk, but not on my side
- ❖ Too many encroachments in public rights-of-way
- ❖ Poor drainage (existing), expensive to include drainage solution
- ❖ Property owners getting involved in detailed design
- ❖ Steep slope at the edge of shoulder, expensive solution
- ❖ Utility avoidance/relocation
- ❖ Narrow rights-of-way (less than 50')

# Construction Criteria going forward...

- ❖ Implement Bicycle, Pedestrian & Trail Plan
- ❖ Select sidewalks segments from the plan
- ❖ Field evaluate selected segments for constructability
- ❖ Based on the evaluation, recommend sidewalks for next 5 years
- ❖ Request funding in each fiscal year for recommended sidewalks
- ❖ Complete sidewalks funded in each fiscal year in the same year
- ❖ Avoid purchasing rights-of-way and easements for sidewalks  
(prioritize the ones that doesn't require expensive  
ROW/easement purchase)
- ❖ Construct minimum of 4,000 LF of sidewalk every year

# Questions & Discussion



# Contact Information

- Hari Karikaran, P.E., Public Works Director
- (404) 637-0520
- Streets@BrookhavenGa.gov

[www.BrookhavenGa.gov/city-departments/public-works-/sidewalks](http://www.BrookhavenGa.gov/city-departments/public-works-/sidewalks)

