

Introduction

The City of Brookhaven has created a revenue manual for both internal and public consumption. This tool not only furthers financial transparency in regards to the City's administrative apparatus but also provides educational and reference value to public servants and citizens alike.

A revenue manual is a compilation of financial information that details the different sources of revenue for a municipality, county, state, or federal agency. These revenues include, but are not limited to the collection of fees for services rendered, levied taxes, and grants. Depending on the nature of the individual revenue stream and the legal constraints or characteristics imposed upon them, they are placed into a specific fund for consolidation and allocation. The City of Brookhaven currently manages nine different funds into which the City's revenues are recorded. These funds, as well as their revenue sources, are detailed throughout this document.

In addition to the information included within this revenue manual, there are several additional informational documents attached that discuss the DeKalb County property tax bill as well as the calculations present therein, the City of Brookhaven's comprehensive fee schedule, and a regional municipal millage comparison table.

General Fund- 100

The General Fund covers the City's appropriations (budget), expenditure and receipt transactions, except those for which special or statutory requirements demand separate fund accounting. Most of the traditional municipal services are included in the General Fund. The General Fund reflects the major share of the City's fiscal transactions. It is the predominant element in the annual budget review and adoption by the City Council and from the perspective of both budget appropriations and property taxes. It is financed by what are defined as general purpose and restricted revenues. The general-purpose revenues are self-explanatory; restricted revenues are those resources that, by constitution, statute, contract or agreement, are reserved to specific purposes, and expenditures that are limited by the amount of revenue realized.

General Fund Revenue Accounts

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Real Property Taxes

Description: A tax levied against the assessed value of real property owned by the resident of the host municipality or county. This assessed value is determined by the DeKalb Assessor's Office. Georgia Law does not dictate a maximum millage rate; however, the Brookhaven Charter limits the maximum millage rate at 3.35 mills.

Legal Authority: Georgia Code, Title 48, Chapter 5, Article 1

Brookhaven City Charter, Article 3, Section 24-53

Fund Name: General Fund

Account Number: 100-311100

Fee Schedule/Formula: Assessed Value x 40%, less exemptions, x millage rate

Method of Collection: Billed by DeKalb County on an annual basis and revenues are remitted to the City as collected.

Collection Frequency: DeKalb County mails bills mid-year with the first payment being due on the 1st of October and the second installment due on November 15th.

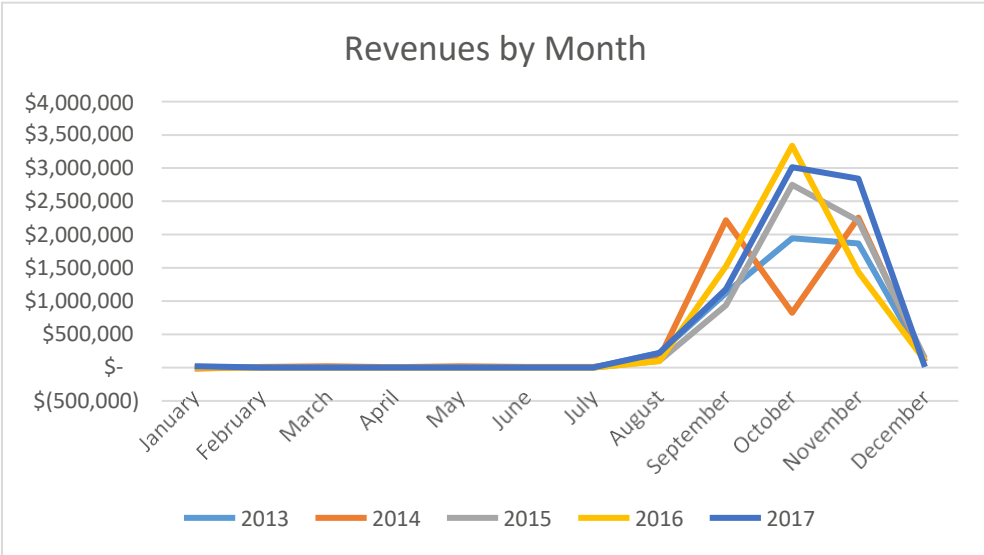
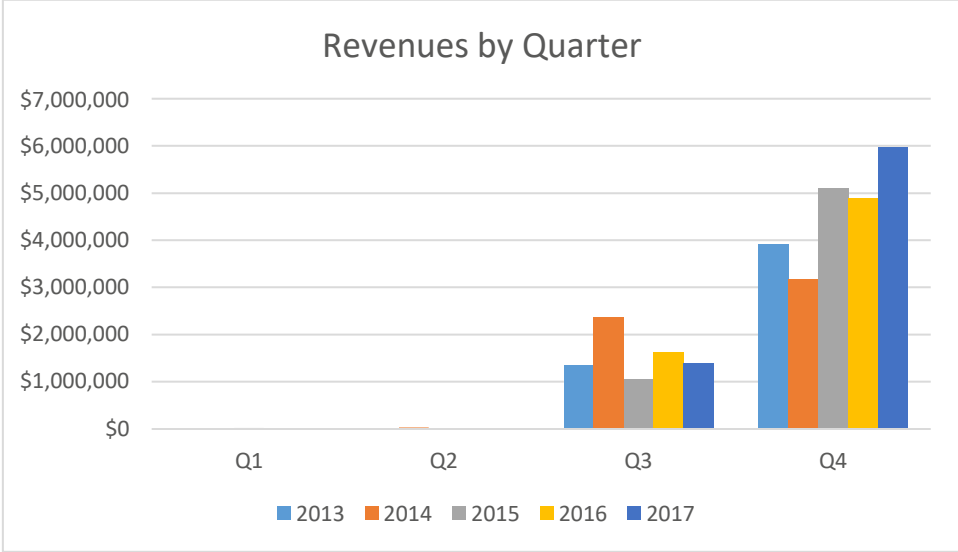
Exemptions: City Homestead Exemption (E.Host Credit) off the DeKalb County assessed value. Senior Exemption available to those who meet the income and age requirements.

Administering Authority: DeKalb County Tax Commissioner's Office

- More Information can be found at the DeKalb Tax Commissioner's website at <https://www.dekalbcountyga.gov/taxation/property-tax>
- Additional calculation information can be found in the attached property tax guide in the appendix.

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$1,339,935	\$3,914,094	\$5,254,029
2014	\$12,660	\$34,042	\$2,361,050	\$3,161,472	\$5,569,224
2015	\$16,485	\$0	\$1,041,439	\$5,094,415	\$6,152,339
2016	\$0	\$0	\$1,624,210	\$4,882,085	\$6,506,295
2017	\$0	\$0	\$1,398,001	\$5,967,696	\$7,365,697

Real Property Taxes: Revenue History



Personal Property Taxes

Description: Ad Valorem taxes levies on an assessed valuation of permanent fixtures or improvements.

Legal Authority: Georgia Code, Title 48, Chapter 5, Article 1

Fund Name: General Fund

Account Number: 100-311300

Fee Schedule/Formula: Market Value x 40% less exemptions x millage rate.

Method of Collection: Billed by DeKalb County on an annual basis and revenues are remitted to the City as collected.

Collection Frequency: Annually

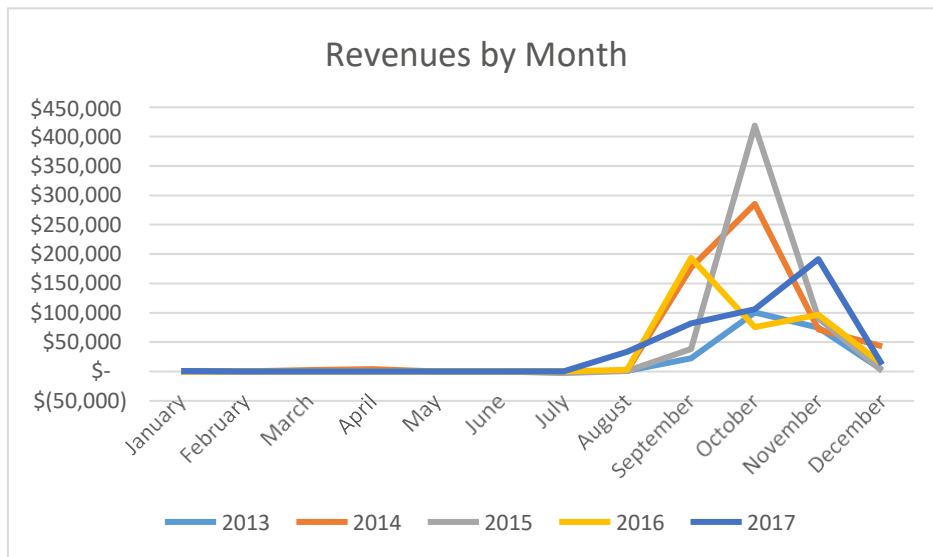
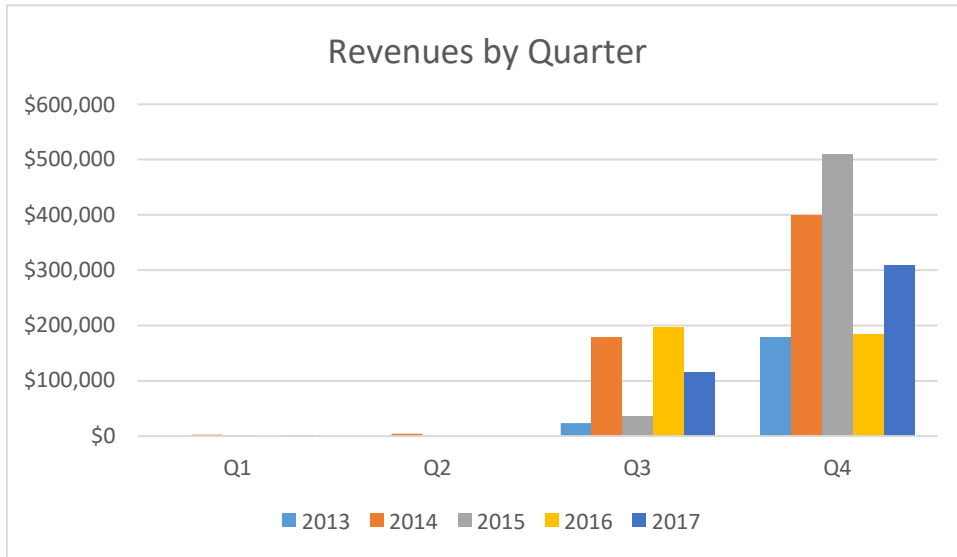
Exemptions: Freeport exemption as well as numerous other exemptions, please refer to DeKalb County for additional information.

Administering Authority: DeKalb County Tax Commissioner's Office

- More Information can be found at the DeKalb Tax Commissioner's website at <https://www.dekalbcountyga.gov/taxation/property-tax>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$23,675	\$178,169	\$201,843
2014	\$2,434	\$4,087	\$177,521	\$399,336	\$583,378
2015	\$706	\$0	\$36,161	\$509,417	\$546,284
2016	\$0	\$0	\$196,449	\$184,412	\$380,861
2017	\$530	\$0	\$114,794	\$308,687	\$424,011

Personal Property Taxes: Revenue History



Motor Vehicle Title Ad Valorem Tax

Description: An Ad Valorem tax levied on property that can be moved with relative ease, e.g. a tax levied on motor vehicles.

Legal Authority: Georgia Code, Title 48, Chapter 5C,

Fund Name: General Fund

Account Number: 100-311320

Fee Schedule/Formula: A result of the multiplication of the applicable millage rate against the state's assessed value of the vehicle

Method of Collection: Remitted to the DeKalb County tag office with the City's portion remitted as collected

Collection Frequency: Annually

Exemptions: Numerous Exemptions

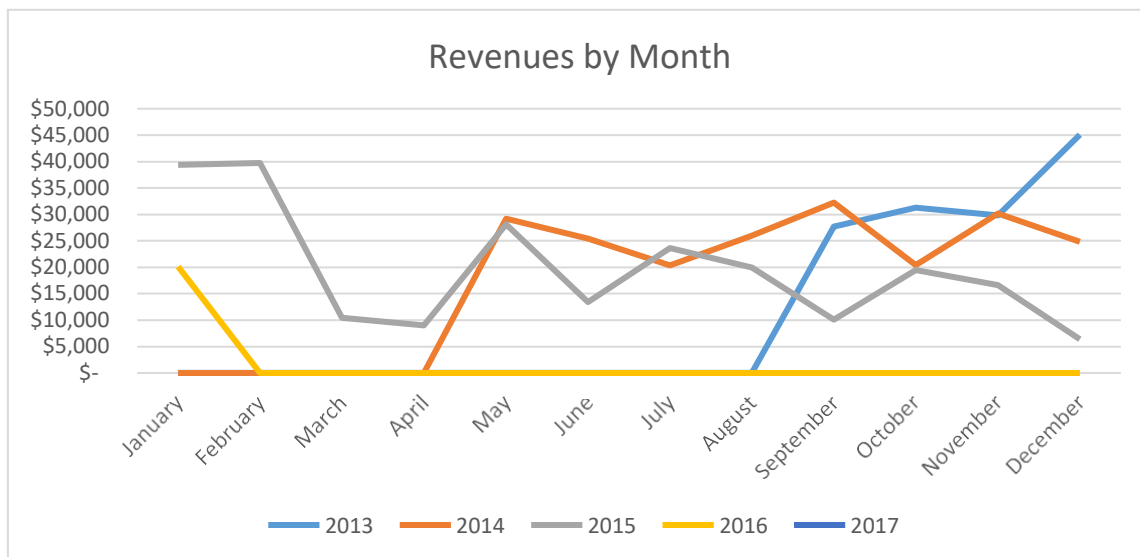
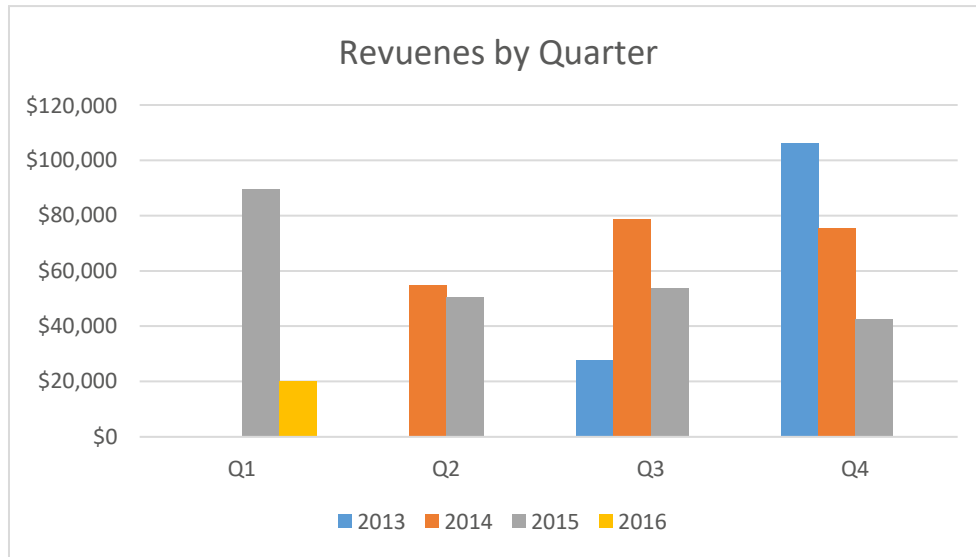
Please refer to the Georgia Department of Revenue for additional information.

Administering Authority: Georgia Department of Revenue

- More Information can be found at Georgia Department of Revenue's website at <https://dor.georgia.gov/motor-vehicles>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$27,673	\$106,097	\$133,770
2014	-\$24,838	\$54,614	\$78,601	\$100,220	\$208,597
2015	\$89,497	\$50,492	\$53,620	\$42,367	\$235,975
2016	\$20,129	\$0	\$0	\$0	\$20,129
2017	\$0	\$0	\$0	\$0	\$0

Motor Vehicle Title Ad Valorem Tax: Revenue History



Intangibles (Regular & Recording)

Description: A tax levied against intangible personal property based on the debt incurred to secure that property.

Legal Authority: Georgia Code, Title 48, Chapter 6, Articles 2&3
Brookhaven City Charter, Article 3, Sec 24-57

Fund Name: General Fund

Account Number: 100-311340

Fee Schedule/Formula: Assessed at a rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note secured by the instrument.

Method of Collection: Billed by DeKalb County Clerk of Court with revenues remitted to the City monthly.

Collection Frequency: Monthly

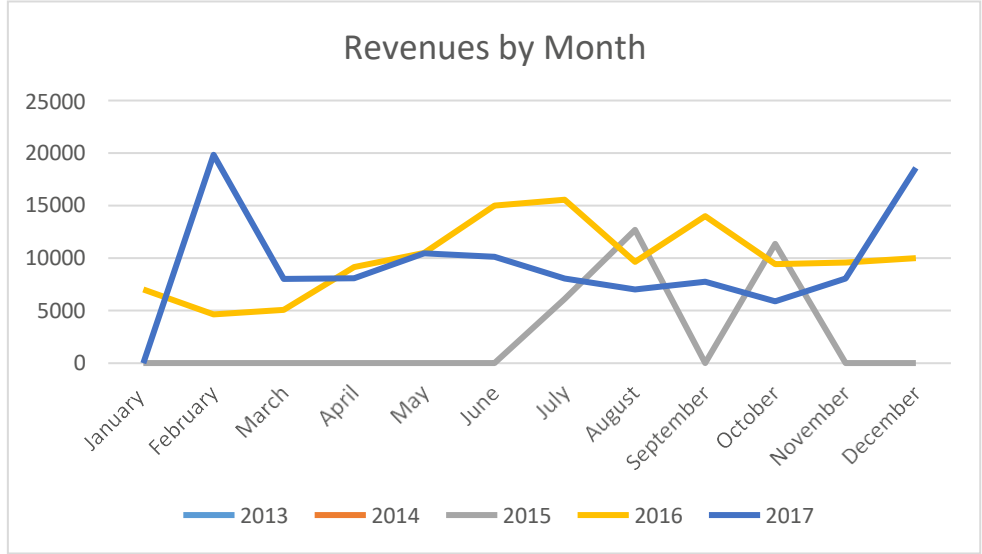
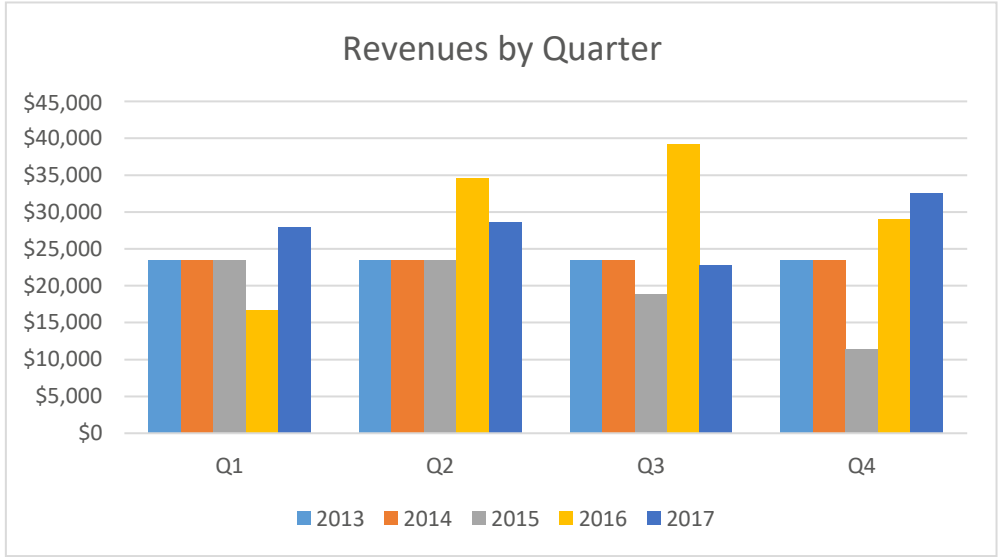
Exemptions: N/A

Administering Authority: DeKalb County Clerk of Superior Court

More Information can be found at the DeKalb County Superior Court website at <http://www.dksuperiorclerk.com/Realestate>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$23,499	\$23,499	\$23,499	\$23,499	\$93,996
2014	\$23,499	\$23,499	\$23,499	\$23,499	\$93,996
2015	\$23,499	\$23,499	\$18,784	\$11,332	\$77,114
2016	\$16,717	\$34,633	\$39,160	\$29,023	\$119,532
2017	\$27,862	\$28,652	\$22,805	\$32,526	\$111,845

Intangibles (Regular & Recording): Revenue History



Real Estate Transfer Tax

Description: Revenue received from DeKalb County as an excise tax on transactions involving the transfer of property from one entity to another

Legal Authority: Georgia Code, Title 48, Chapter 6, Article 1

Fund Name: General Fund

Account Number: 100-311600

Fee Schedule/Formula: Assessed Value x 40%, less exemptions, multiplied by the millage rate

Method of Collection: The State charges \$1.00 per \$1,000 or 10¢ per \$100 of value on all real estate sold. The county receives 50¢ of every \$1 collected.

Collection Frequency: Collected as the transactions are recorded by the DeKalb County Clerk of Superior Court

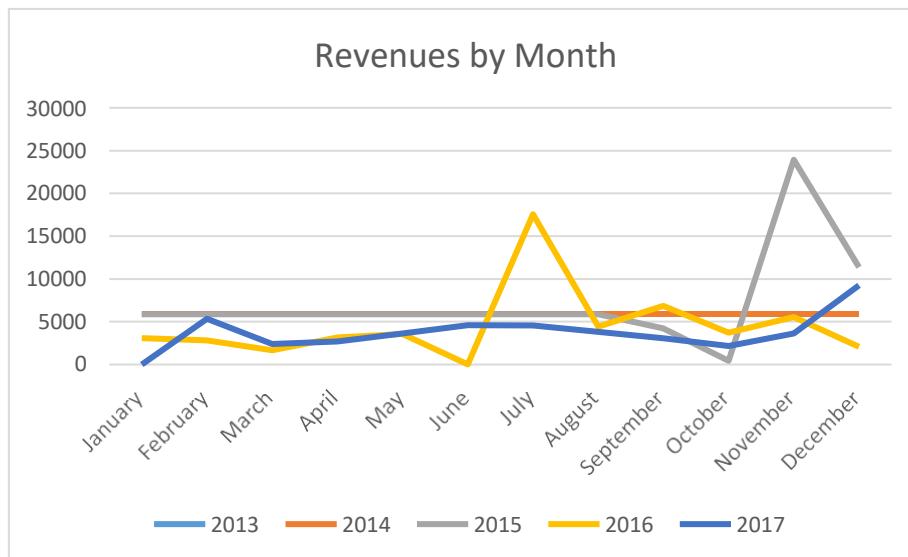
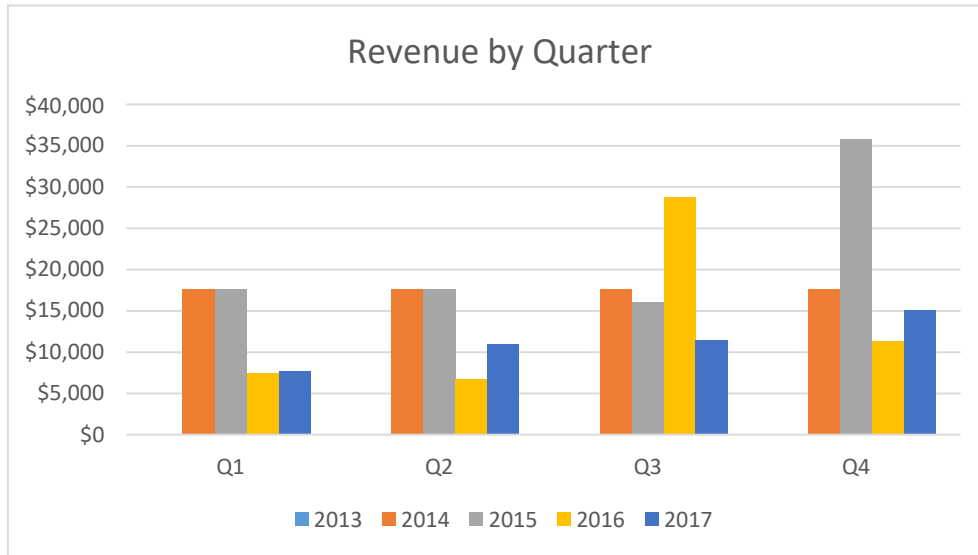
Exemptions: N/A

Administering Authority: DeKalb County Clerk of Superior Court

- More Information can be found at the DeKalb County Superior Court website at <http://www.dksuperiorclerk.com/Realestate>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$17,667	\$17,667	\$17,667	\$17,667	\$70,668
2015	\$17,667	\$17,667	\$16,021	\$35,719	\$87,074
2016	\$7,520	\$6,712	\$28,816	\$11,333	\$54,380
2017	\$7,742	\$10,941	\$11,426	\$15,055	\$45,164

Real Estate Transfer Tax: Revenue History



Franchise Fees

Description: These fees are levied against private entities who have been permitted to utilize public land for private use. Existing entities currently subject to the Brookhaven franchise fee are Georgia Power, Atlanta Gas Light, Comcast, BellSouth/ATT, and Google.

Legal Authority: Georgia Code, Title 36, Chapter 76

Fund Name: General Fund

Account Number: 100-311700, 100-311710, 100-311730

Fee Schedule/Formula: Varies based on the nature of the franchise agreement

Method of Collection: Remitted directly to the City

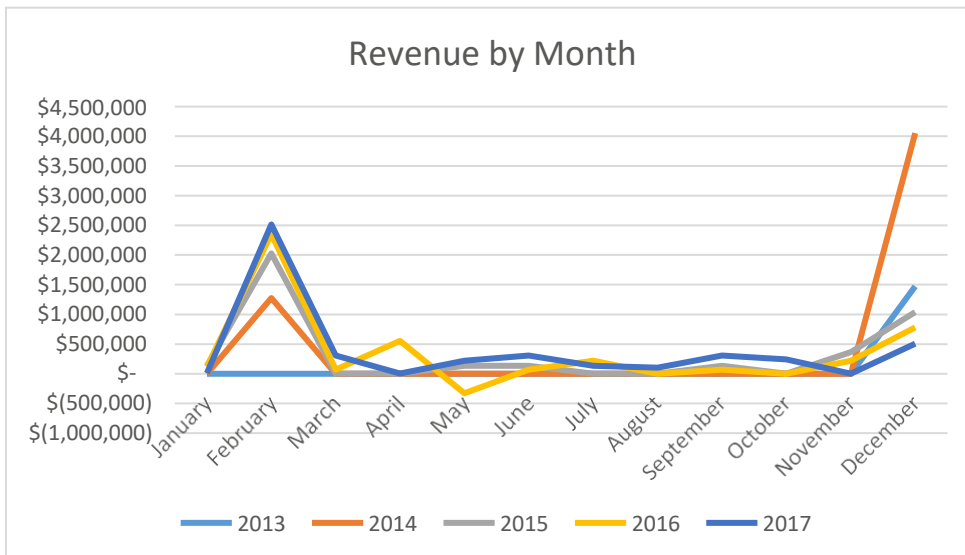
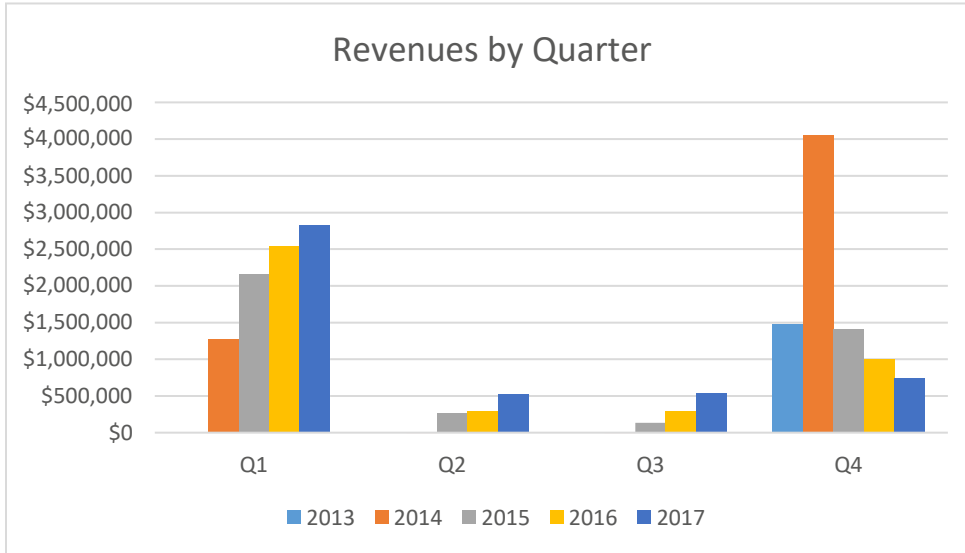
Collection Frequency: Dependent on the stipulations of the related franchise agreement

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$1,472,669	\$1,472,669
2014	\$1,275,519	\$3,178	\$4,038	\$4,052,789	\$5,335,525
2015	\$2,159,240	\$265,690	\$132,845	\$1,404,159	\$3,961,934
2016	\$2,535,797	\$289,378	\$286,846	\$999,291	\$4,111,311
2017	\$2,828,659	\$524,415	\$533,260	\$743,693	\$4,630,028

Franchise Fees: Revenue History



Alcoholic Beverage Excise Tax

Description: This is a tax that is collected and remitted by wholesalers and retailers who distribute alcoholic products to businesses and the public respectively.

Legal Authority: Georgia Code, Title 3, Chapter 4, Article 4, Part 2

Georgia Code, Title 3, Chapter 5, Article 4, Part 2

Georgia Code, Title 3, Chapter 6, Article 4, Part 2

Brookhaven Code of Ordinances, Chapter 4, Section 302

Fund Name: General Fund

Account Number: 100-314200

Fee Schedule/Formula: Wholesalers: Assessed at a rate \$.22 per liter sold

Consumption on Premises Retailers: Alcohol sales are assessed at a rate of 3% of gross liquor sales less a collection fee equal to 3% of the calculated tax (only applicable to timely returns).

Method of Collection: Remitted directly to the City

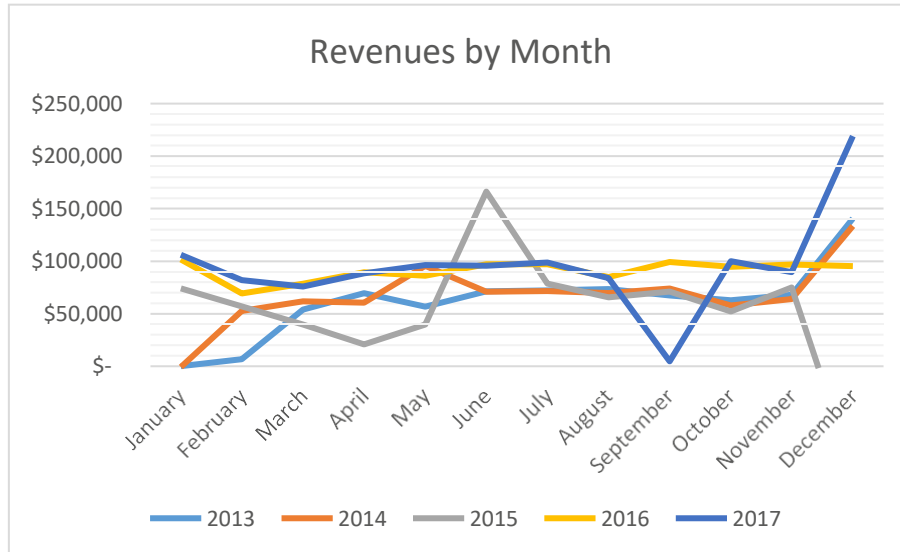
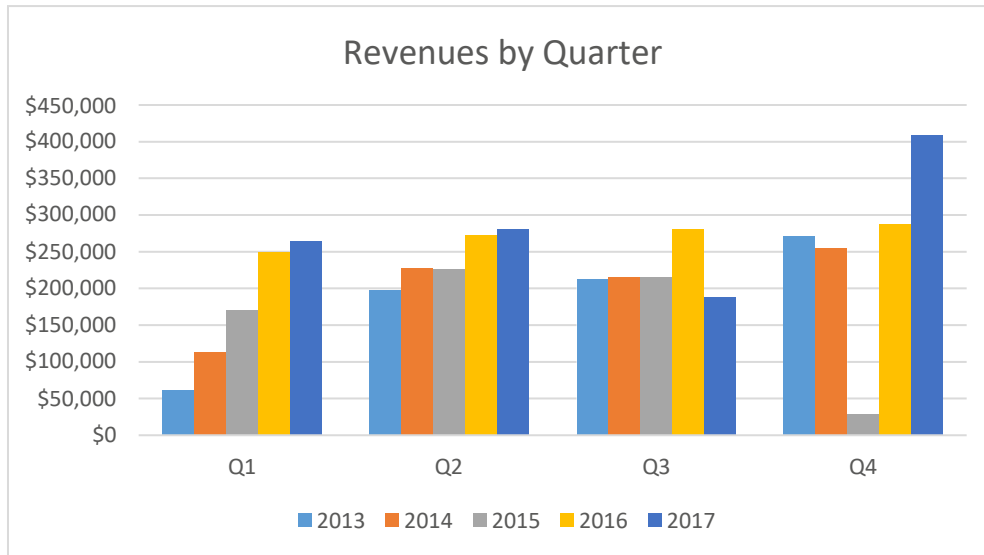
Collection Frequency: Wholesalers taxes are due by the 10th of the subsequent month. Retailers and Restaurants excise taxes are due by the 20th of the subsequent month.

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2013	\$60,562	\$197,199	\$212,856	\$270,974	\$741,592
2014	\$113,574	\$227,220	\$214,951	\$255,090	\$810,836
2015	\$170,306	\$226,401	\$215,178	\$27,890	\$639,776
2016	\$249,505	\$272,681	\$280,963	\$286,788	\$1,089,937
2017	\$263,640	\$280,151	\$186,971	\$408,183	\$1,138,945

Alcoholic Beverage Excise Tax: Revenue History



Energy Excise Tax

Description: This is a tax that is administered and collected by energy companies and is based on usage

Legal Authority: Georgia Code, Title 48, Chapter 13, Article 6

Fund Name: General Fund

Account Number: 100-314303

Fee Schedule/Formula: This tax is charged and collected at the same rate as the current DeKalb County sales tax

Method of Collection: Collected by each respective energy company and payment is then remitted to DeKalb County with revenues being delivered to the City.

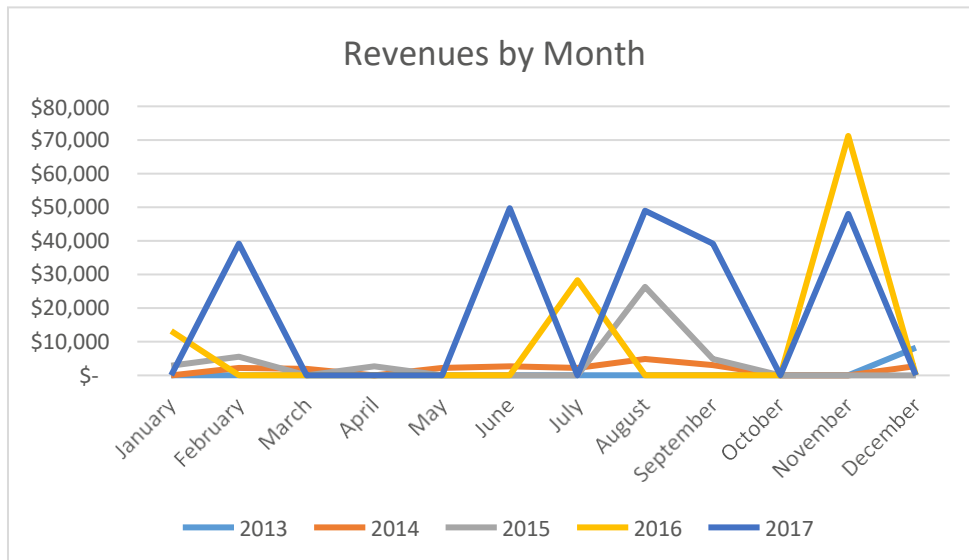
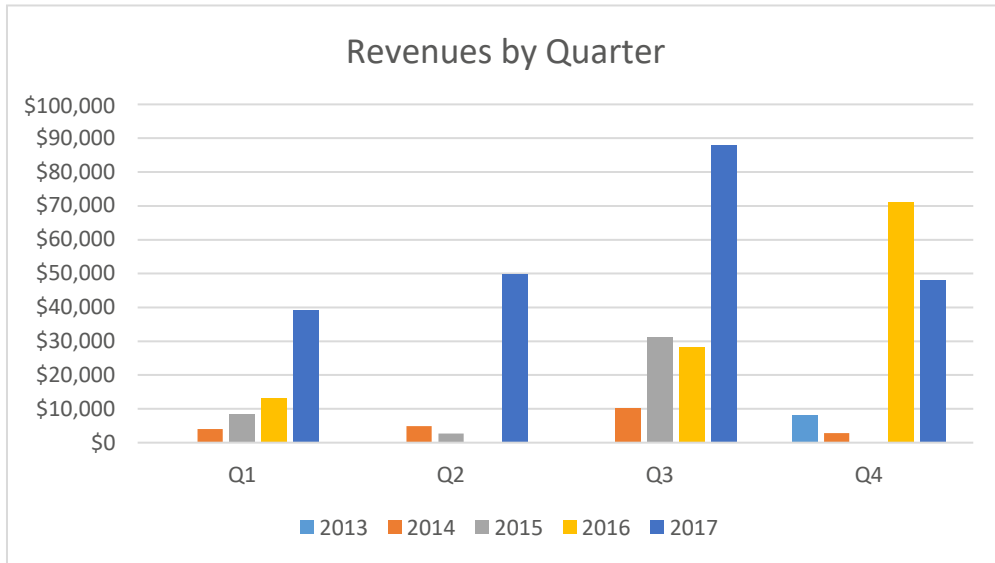
Collection Frequency: Monthly

Exemptions: N/A

Administering Authority: DeKalb County Tax Commissioner's Office

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$8,225	\$8,225
2014	\$4,063	\$4,861	\$10,101	\$2,787	\$21,813
2015	\$8,506	\$2,677	\$31,210	\$0	\$42,393
2016	\$13,174	\$0	\$28,244	\$71,171	\$112,590
2017	\$39,109	\$49,690	\$88,031	\$47,966	\$224,796

Energy Excise Tax: Revenue History



Motor Vehicle Rental Excise Tax

Description: Income received from the State Tax Commissioner as an excise tax charged to insurance companies that operate within the state of Georgia.

Legal Authority: Georgia Code. Title 48, Chapter 13, Article 5

Fund Name: General Fund

Account Number: 100-314400

Fee Schedule/Formula: The rental vehicle excise tax is assessed at a rate of 3% of the rental charges

Method of Collection: Collected by the rental agency at the time of payment

Collection Frequency: Remitted to the City by the 20th of each subsequent month

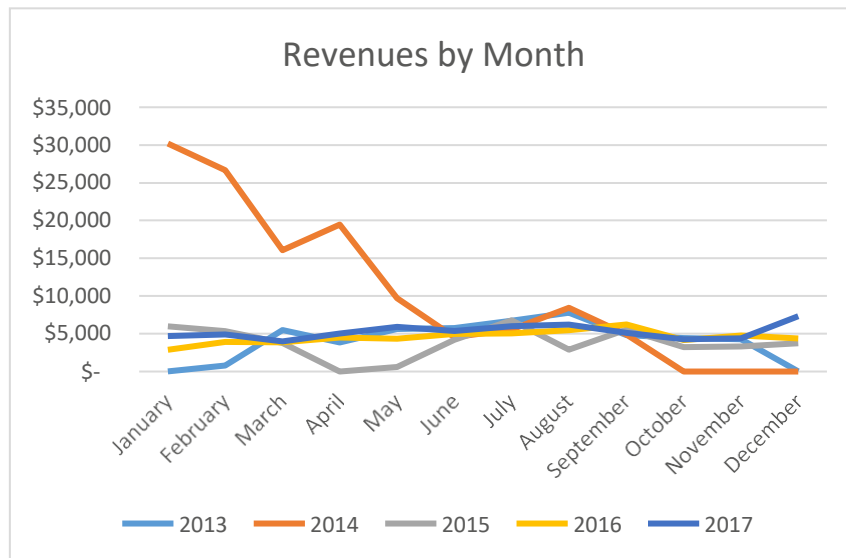
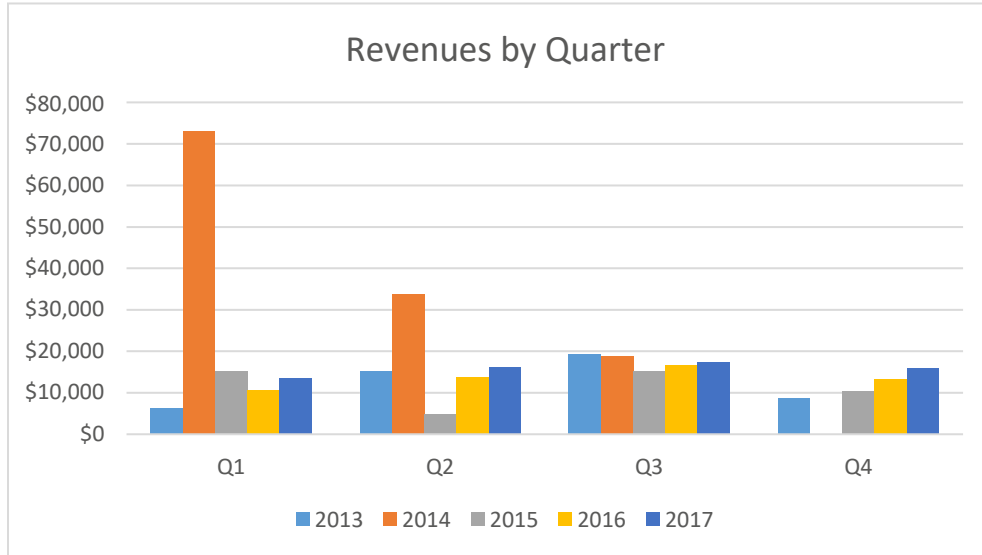
Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

- More Information can be found at the DeKalb Tax Commissioner's website at <https://www.dekalbcountyga.gov/taxation/property-tax>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$6,270	\$15,168	\$19,326	\$8,674	\$49,438
2014	\$72,969	\$33,719	\$18,907	\$0	\$125,595
2015	\$15,109	\$4,829	\$15,261	\$10,283	\$45,482
2016	\$10,695	\$13,818	\$16,752	\$13,347	\$54,613
2017	\$13,539	\$16,256	\$17,305	\$15,968	\$63,068

Motor Vehicle Rental Excise Tax: Revenue History



Business and Occupation Tax

Description: A tax that is applied towards individuals or entities wishing to engage in any business, profession, or occupation within City limits.

Legal Authority: Georgia Code, Title 48, Chapter 13, Article 1, Section 7
Brookhaven City Charter, Article 2, Section 15-27

Fund Name: General Fund

Account Number: 100-316100

Fee Schedule/Formula: Actual tax varies on a case by case basis and is dependent on the size and type of business. Total fee includes a base charge, per employee assessment, and a gross receipts tax

Method of Collection: This fee is collected at City Hall in the business license office once a successful application is approved or a renewal has been permitted.

Collection Frequency: This fee is collected annually and license must be renewed each year by April 30.

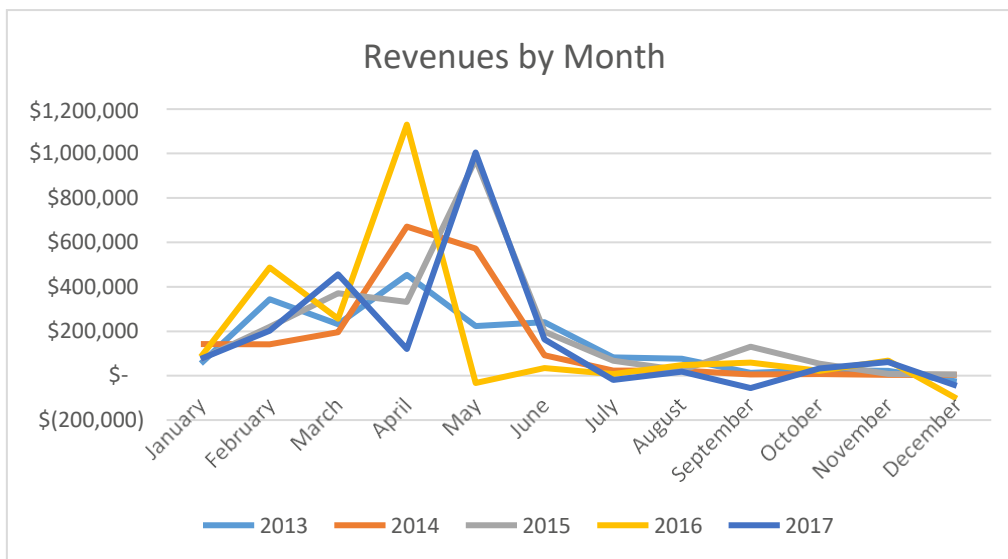
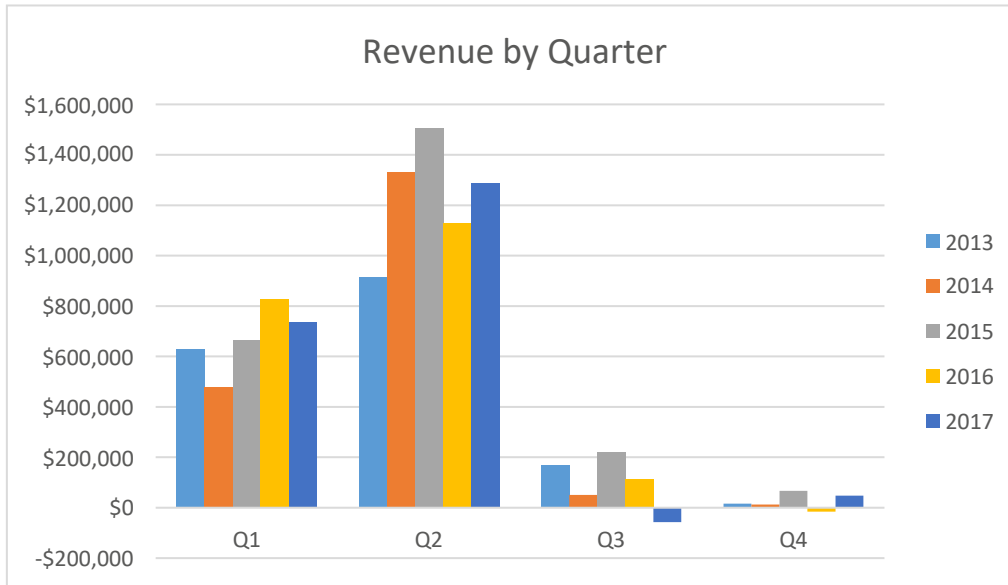
Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

- Additional information can be found at the Brookhaven City website at <http://brookhavenga.gov/city-departments/finance/business-licensing>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$628,628	\$915,029	\$168,939	\$17,136	\$1,729,732
2014	\$478,729	\$1,332,811	\$50,306	\$12,487	\$1,874,332
2015	\$665,146	\$1,503,735	\$222,048	\$67,908	\$2,458,837
2016	\$827,048	\$1,129,683	\$112,029	-\$14,805	\$2,053,954
2017	\$735,147	\$1,288,083	-\$56,553	\$48,704	\$2,015,381

Business and Occupation Tax: Revenue History



Insurance License Fee

Description: Income received from the State Tax Commissioner as an excise tax charged to insurance companies that operate within the State of Georgia

Legal Authority: Georgia Code, Title 33, Chapter 8, Section 3

Fund Name: General Fund

Account Number: 100-316201

Fee Schedule/Formula: These revenues are levied at \$100 per location and \$35 for additional locations, in O.C.G.A §33-8-1.

Method of Collection: This fee is collected at City Hall in the business license office.

Collection Frequency: Collected annually.

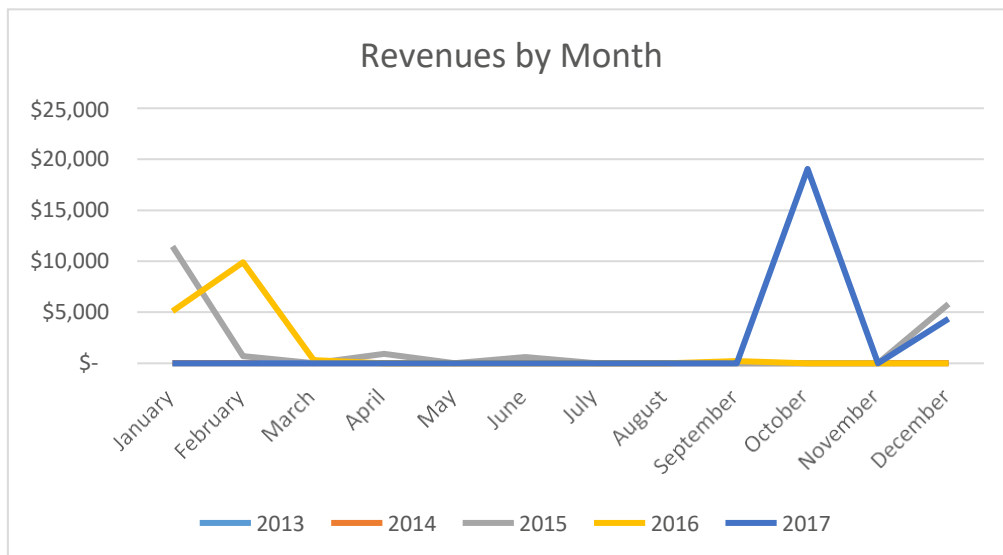
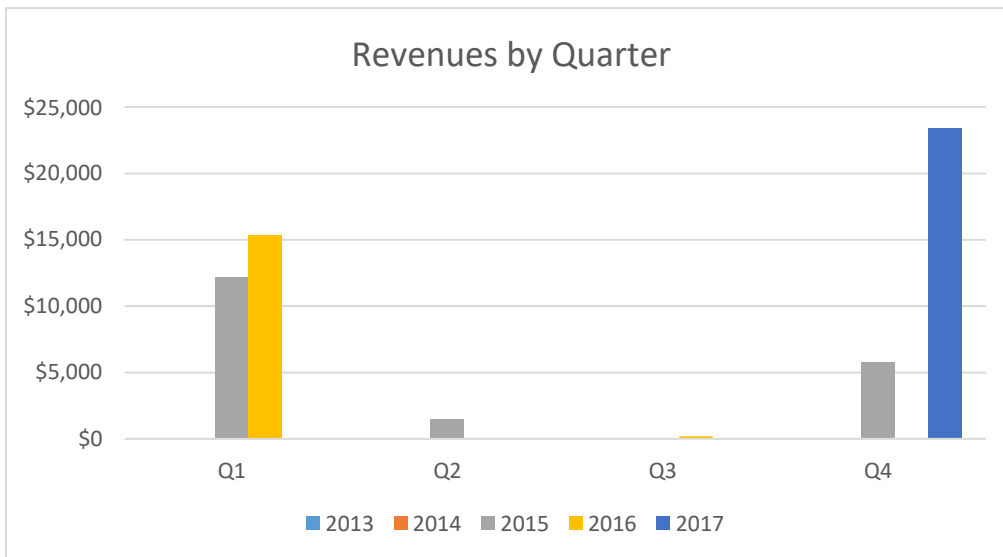
Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

- Additional information can be found at their website at:
<https://www.oci.ga.gov/Insurers/Home.aspx>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$12,150	\$1,492	\$0	\$5,800	\$19,442
2016	\$15,300	\$0	\$200	\$0	\$15,500
2017	\$0	\$0	\$0	\$23,400	\$23,400

Insurance License Fee: Revenue History



Insurance Premium Tax

Description: Income received from the State Tax Commissioner as an excise tax charged to insurance companies that operate within the state of Georgia

Legal Authority: Georgia Code, Title 33, Chapter 8,

Fund Name: General Fund

Account Number: 100-316200

Fee Schedule/Formula: 1% on life insurance and 2.5% of all other gross premiums received in previous calendar year.

Method of Collection: Remitted directly to the City

Collection Frequency: Annually in October

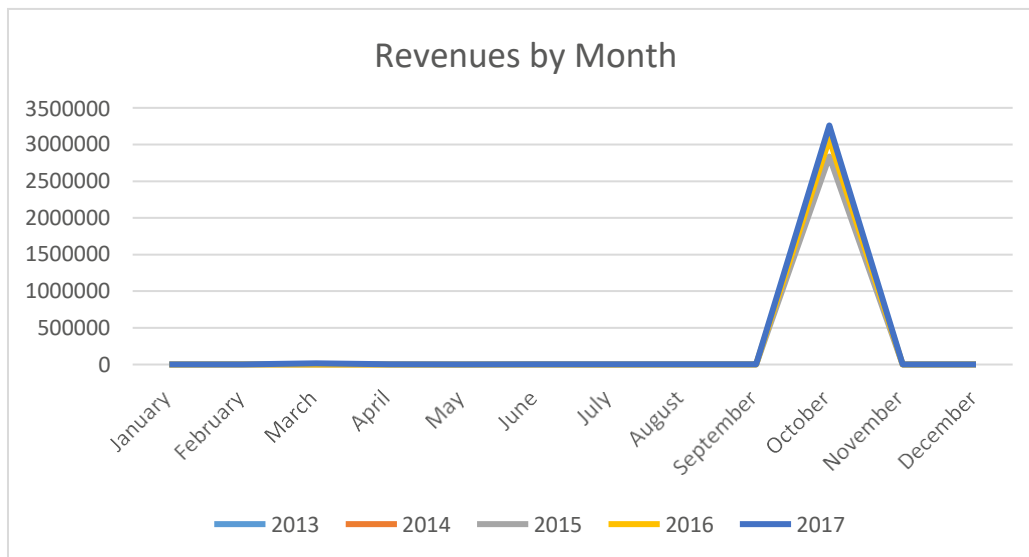
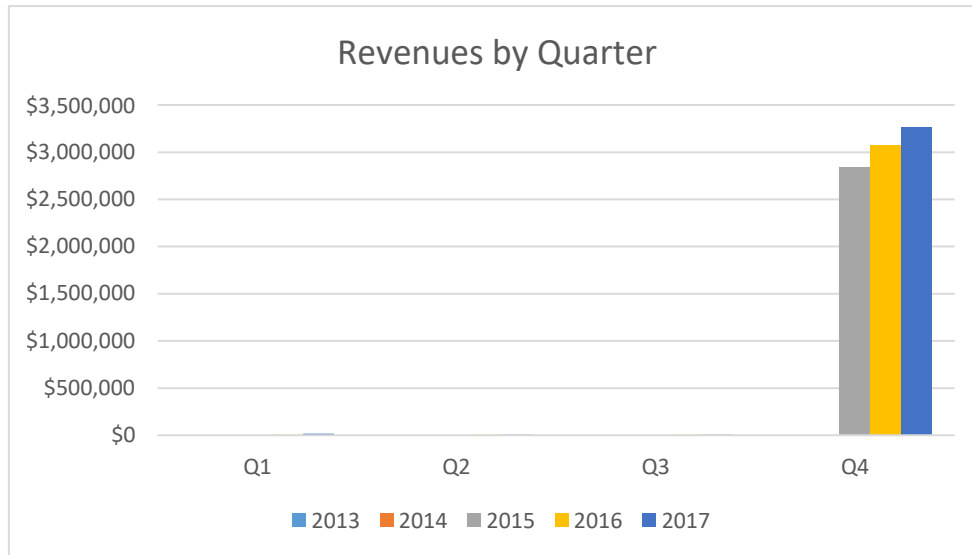
Exemptions: N/A

Administering Authority: Office of Insurance and Safety Fire Commissioner

- Additional information can be found at their website at:
<https://www.oci.ga.gov/PremiumTax/Home.aspx>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$0	\$0	\$0	\$2,836,021	\$2,836,021
2016	\$200	\$300	\$2,010	\$3,076,381	\$3,078,890
2017	\$16,150	\$1,500	\$1,100	\$3,258,573	\$3,277,323

Insurance Premium Tax: Revenue History



Financial Institutions Tax

Description: Tax on the gross receipts of financial institution located within the City. This tax may be allocated among branches if the bank has multiple locations

Legal Authority: Georgia Code, Title 48, Chapter 6, Article 4

Brookhaven City Charter, Article 5, Section 24-109

Fund Name: General Fund

Account Number: 100-316300

Fee Schedule/Formula: .25% of gross receipts

Method of Collection: Return with remittance sent directly to the City

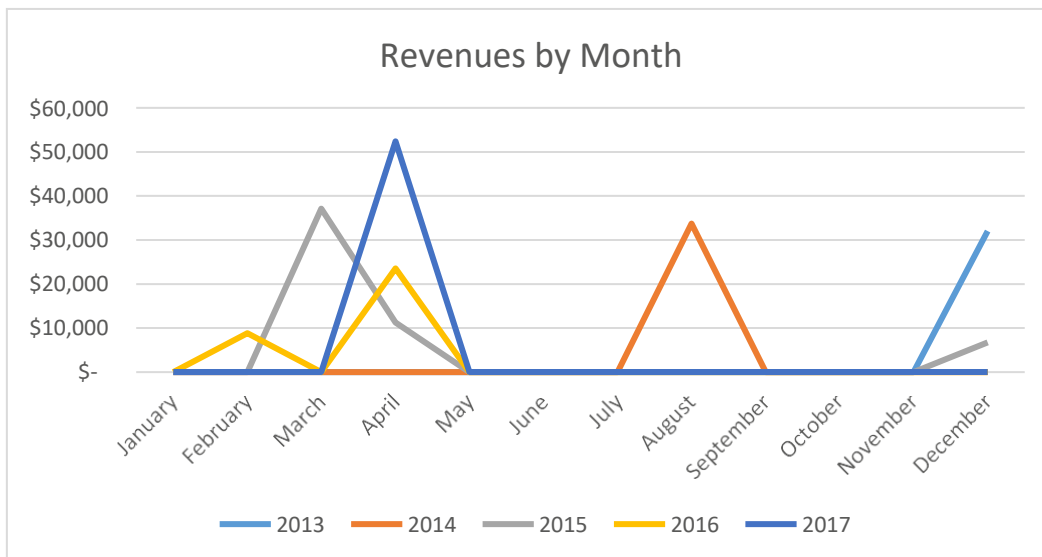
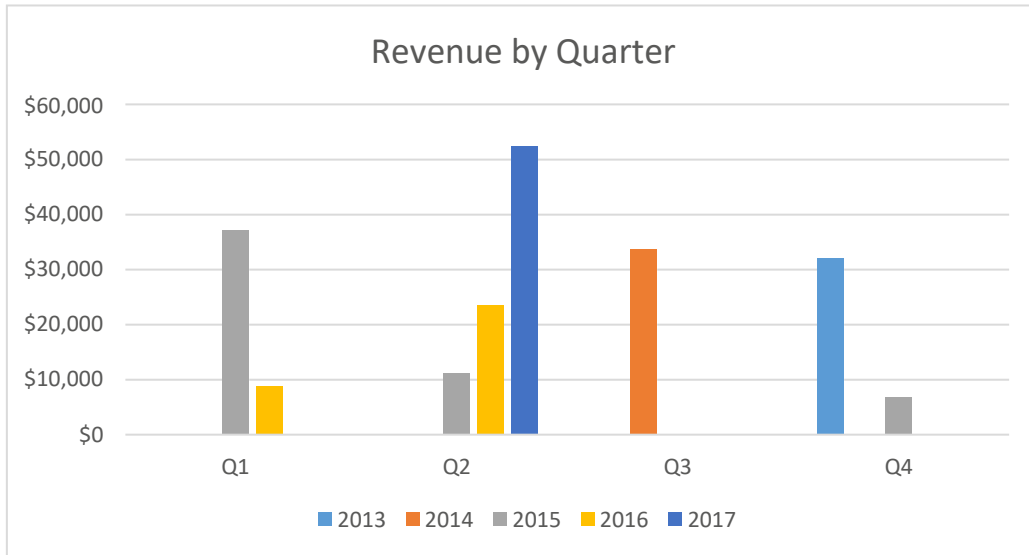
Collection Frequency: Levy is collected annually on or before March 1st

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$32,030	\$32,030
2014	\$0	\$0	\$33,726	\$0	\$33,726
2015	\$37,115	\$11,242	\$0	\$6,719	\$55,076
2016	\$8,849	\$23,553	\$0	\$0	\$32,402
2017	\$0	\$52,388	\$0	\$0	\$52,388

Financial Institutions Tax: Revenue History



Penalties & Interest on Delinquent Taxes

Description: Monetary penalties assessed to individuals and/or entities who fail to pay their taxes by the specified due date.

Legal Authority: Georgia Code, Title 48, Chapter 2, Article 2

Brookhaven City Charter, provisions for the assessment of penalties and interest are described in the Brookhaven City Charter under the section applicable to the tax in question.

Fund Name: General Fund

Account Number: 100-319400

Fee Schedule/Formula: Penalty varies depending on the type of tax past due. Penalties can range from 10%-25%, interest assessed at 1% per month late.

Method of Collection: Remitted directly to the City

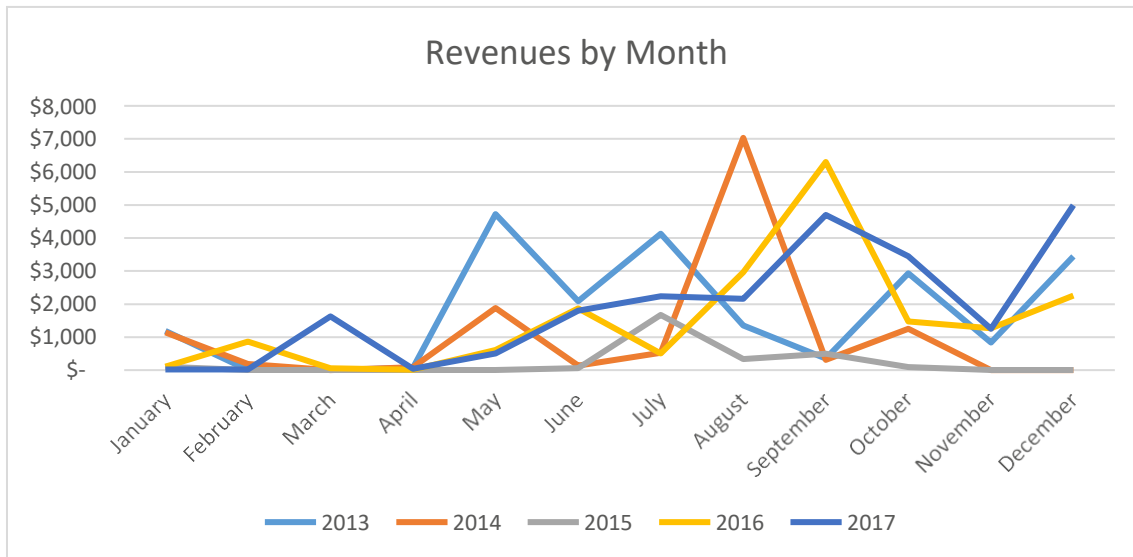
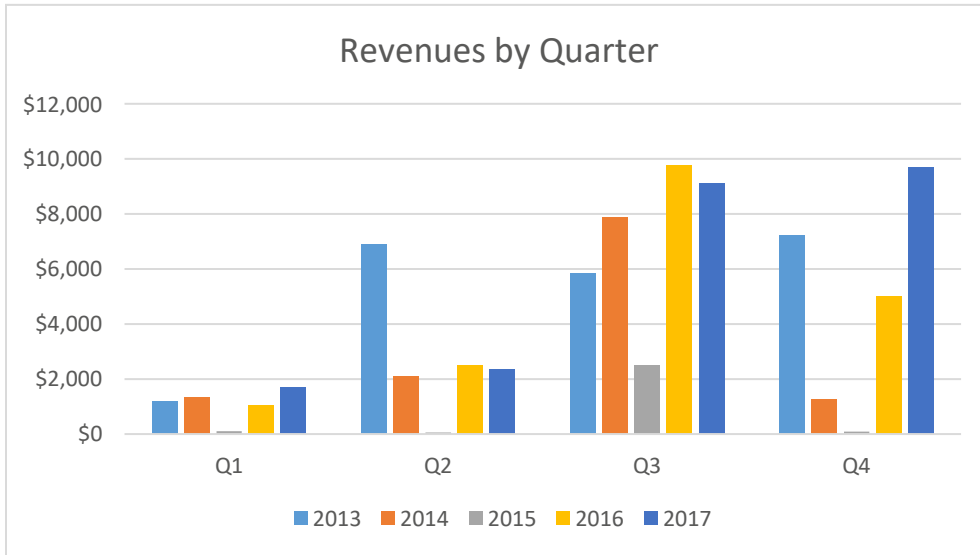
Collection Frequency: Collected on a regular basis until outstanding balance is paid in full.

Exemptions: N/A

Administering Authority: Dependent on the type of tax due

	Q1	Q2	Q3	Q4	Annual Total
2013	\$1,186	\$6,868	\$5,822	\$7,206	\$21,081
2014	\$1,334	\$2,102	\$7,864	\$1,250	\$12,550
2015	\$99	\$58	\$2,499	\$91	\$2,747
2016	\$1,024	\$2,484	\$9,771	\$5,007	\$18,285
2017	\$1,672	\$2,341	\$9,095	\$9,691	\$22,799

Penalties & Interest on Delinquent Taxes: Revenue History



Alcohol License

Description: Fees that are collected in exchange for the issuance of an alcohol sales license

Legal Authority: Georgia Code, Title 48, Chapter 3, Section 1

Fund Name: General Fund

Account Number: 100-321100

Fee Schedule/Formula: Please refer to the City of Brookhaven's Revenue Manual's attached fee schedule

Method of Collection: Remitted directly to the City

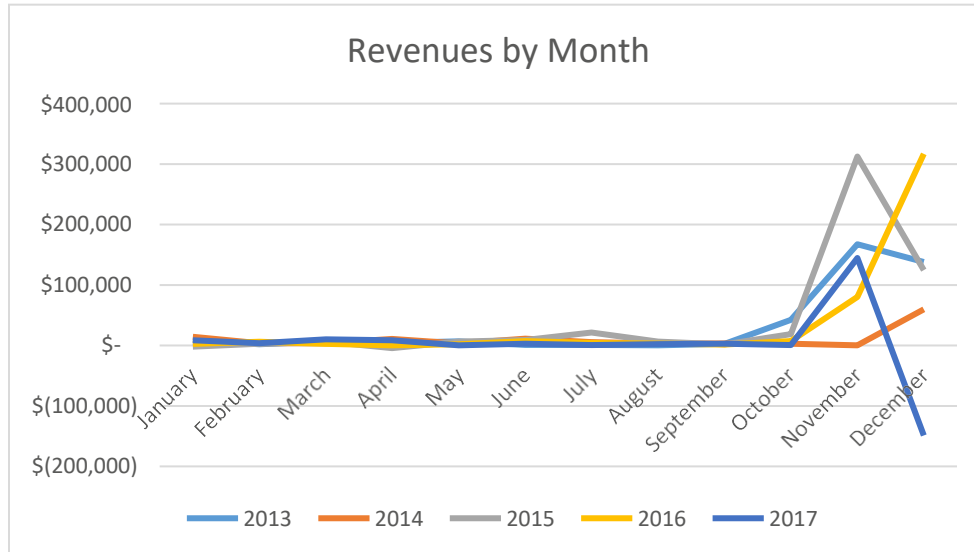
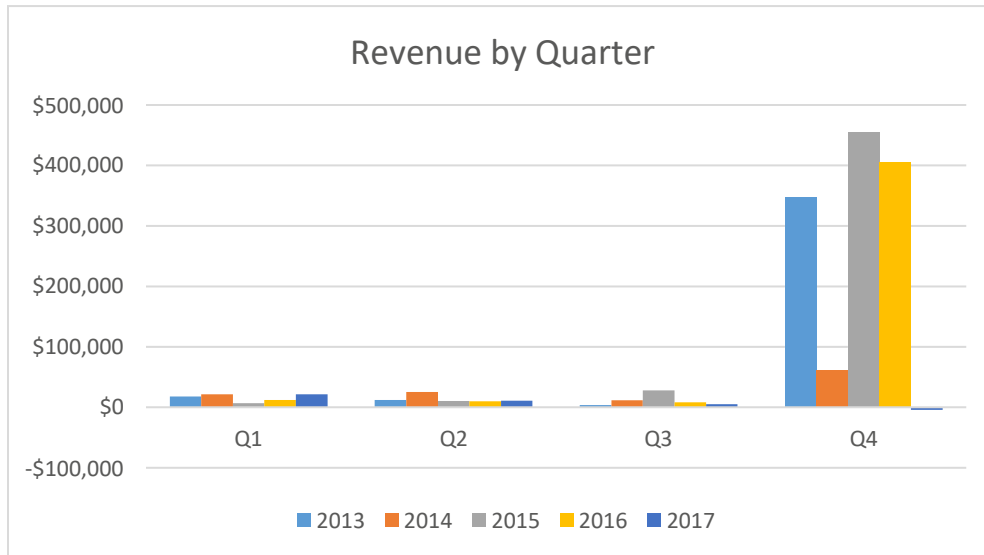
Collection Frequency: Time of Application

Exemptions: Entities who renew by the 30th of November

Administering Authority: City of Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2013	\$17,763	\$11,812	\$3,590	\$347,497	\$380,663
2014	\$21,490	\$25,115	\$11,325	\$61,810	\$119,740
2015	\$6,841	\$10,692	\$28,070	\$454,782	\$500,385
2016	\$11,884	\$9,764	\$8,622	\$404,879	\$435,149
2017	\$21,861	\$10,835	\$5,112	-\$4,098	\$33,710

Alcohol License: Revenue History



Building Structures and Equipment

Description: This account serves as the depository for the fees and charges assessed by the City's Department of Community Development. The fees include but are not limited to the charges associated with land use petitions, revisions to existing petitions, sign permits, and construction permits.

Legal Authority: Brookhaven Code of Ordinances Sec. 7-61

Brookhaven Code of Ordinances Sec. 2-177

Fund Name: General Fund

Account Number: 100-323100

Fee Schedule/Formula: Please refer to the attached fee schedule

Method of Collection: Varies based on service provided. Please contact Community Development for further details.

Collection Frequency: N/A

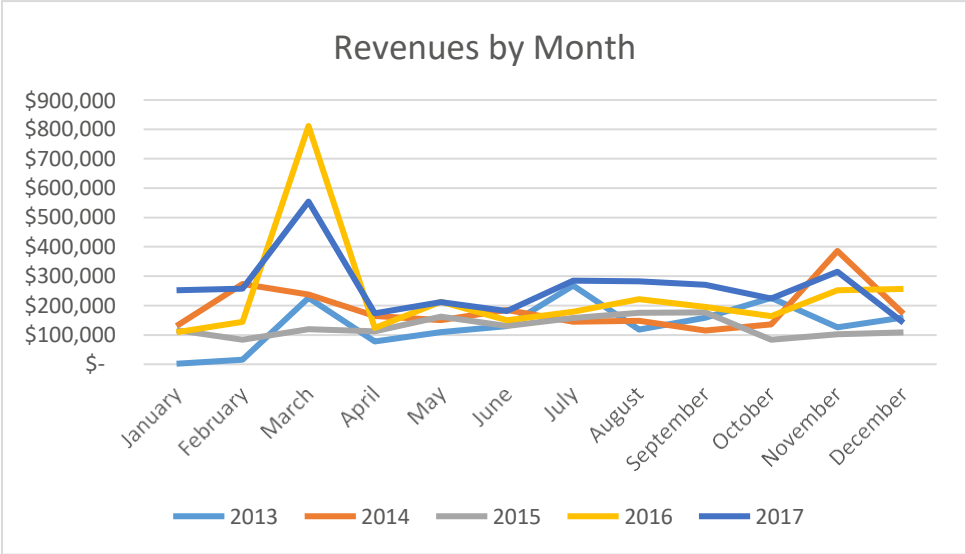
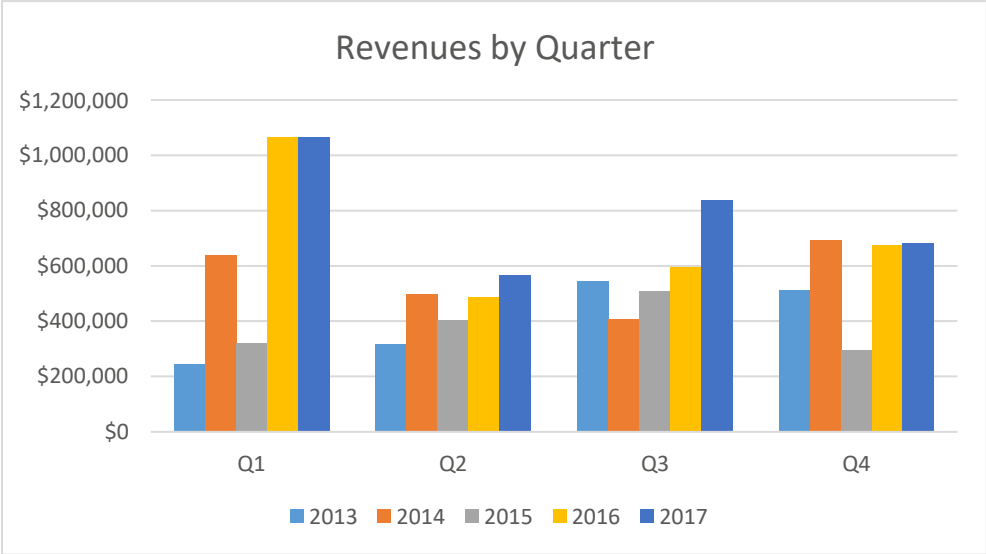
Exemptions: N/A

Administering Authority: City of Brookhaven Department of Community Development

- Additional information can be found at their website at <http://brookhavenga.gov/city-departments/community-development>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$243,938	\$316,962	\$545,083	\$511,630	\$1,617,613
2014	\$639,462	\$498,368	\$406,886	\$692,876	\$2,237,592
2015	\$318,431	\$404,221	\$507,531	\$293,002	\$1,523,186
2016	\$1,064,842	\$486,390	\$595,787	\$673,059	\$2,820,079
2017	\$1,063,958	\$567,400	\$837,959	\$680,921	\$3,150,238

Building Structures and Equipment: Revenue History



Police Report Print Fee

Description: These are fees charged by the Police Department for the duplication and procurement of an arrest report or open records request at the request of a private citizen or business.

Legal Authority: Georgia Code, Title 35, Chapter 3, Article 2

Fund Name: General Fund

Account Number: 100-341400

Fee Schedule/Formula: Police reports are charged at a rate of \$5.00 per report and \$.10 for each additional copy. Open records requests are charged at a rate of \$.10 per page.

Method of Collection: The payment is collected at the time of purchase at the Brookhaven Police Department.

Collection Frequency: Collection frequency has a direct correlation with the rate of request.

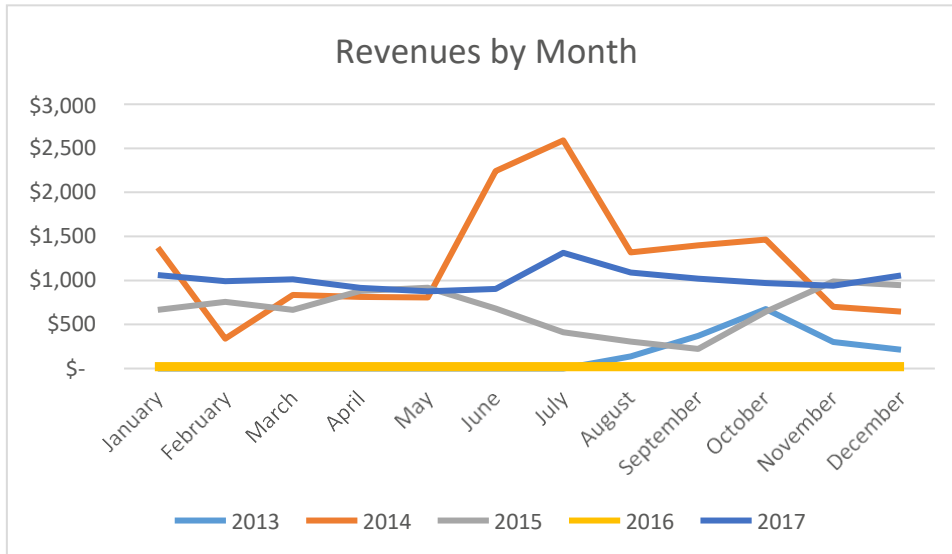
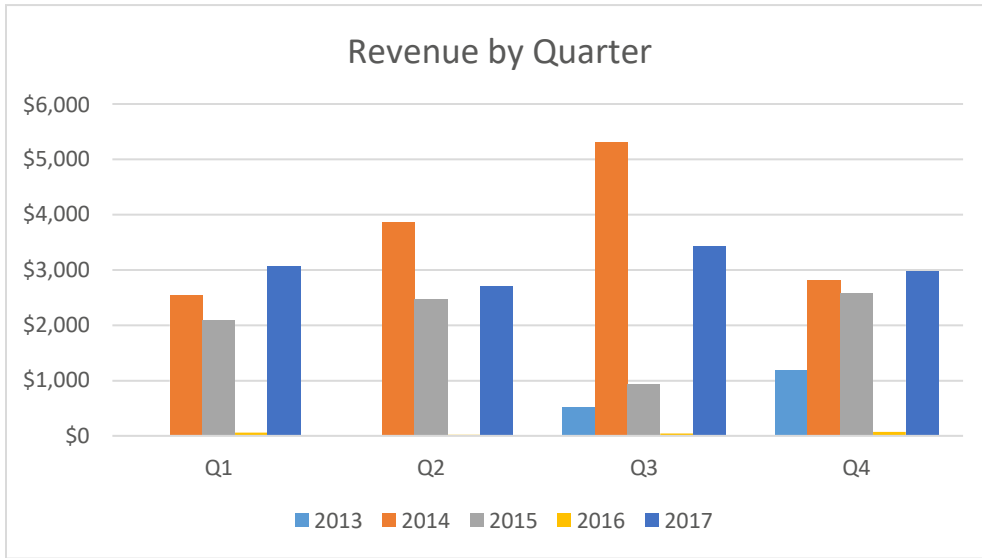
Exemptions: Dependent on the nature of the request and the discretion of the Police Department

Administering Authority: City of Brookhaven Police Department

- Additional Information can be obtained at their website at: <http://brookhavenga.gov/city-departments/police/support-services->

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$510	\$1,190	\$1,700
2014	\$2,550	\$3,860	\$5,310	\$2,810	\$14,530
2015	\$2,087	\$2,472	\$938	\$2,574	\$8,070
2016	\$59	\$21	\$43	\$72	\$196
2017	\$3,067	\$2,696	\$3,425	\$2,968	\$12,156

Police Report Print Fee: Revenue History



Special Police Services

Description: Fees charged for the procurement of accident reports, criminal history reports, and individual alcohol permits

Legal Authority: Brookhaven Code of Ordinances, Article 2, Division 2

Fund Name: General Fund

Account Number: 100-342120

Fee Schedule/Formula: Please see the City of Brookhaven's Fee Schedule

Method of Collection: Payment is collected at the time of purchase at the Brookhaven Police Department

Collection Frequency: Collection frequency has a direct correlation with the rate of request

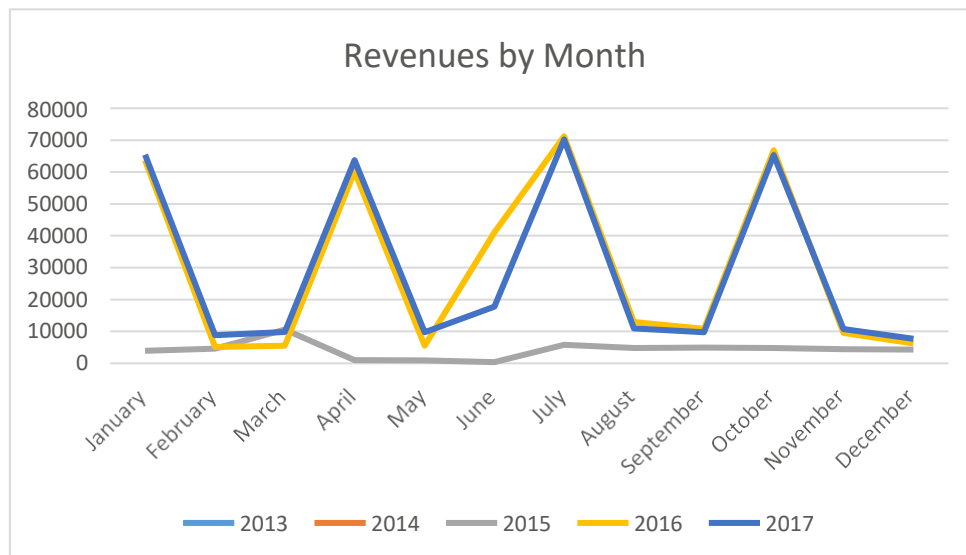
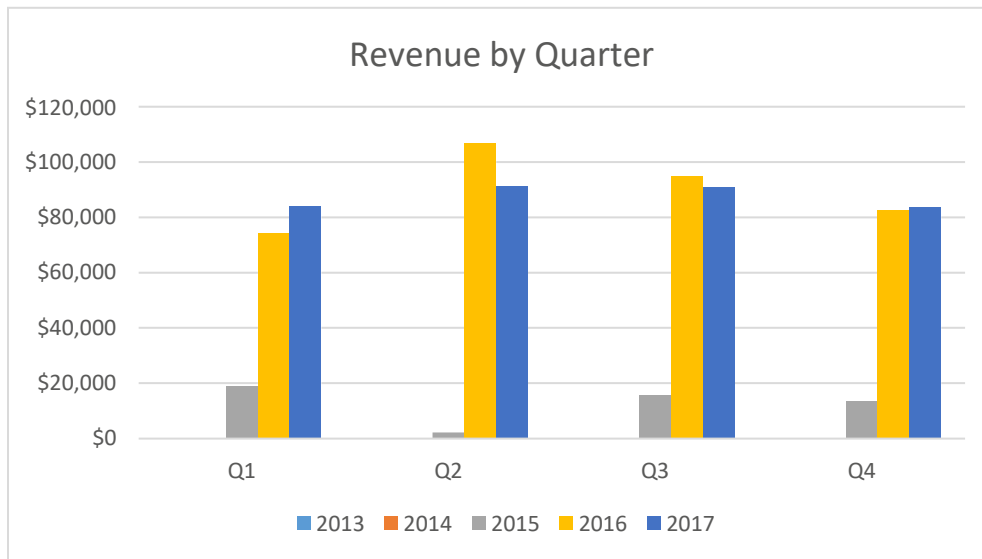
Exemptions: Dependent on the nature of the request and the discretion of the Police Department

Administering Authority: City of Brookhaven Police Department

- Additional Information can be obtained at their website at: <http://brookhavenga.gov/city-departments/police/support-services->

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$18,990	\$2,189	\$15,656	\$13,480	\$50,314
2016	\$74,395	\$106,790	\$95,069	\$82,599	\$358,853
2017	\$84,148	\$91,294	\$90,850	\$83,729	\$350,021

Special Police Services: Revenue History



Fingerprinting Fee

Description: A fee charged for the delivery of a voluntary fingerprinting service

Legal Authority: Georgia Code, Title, 16, Chapter 11, Article 4, Part 3

Fund Name: General Fund

Account Number: 100-342310

Fee Schedule/Formula: The fee for fingerprinting regardless of residency is \$15.00

Method of Collection: Payment is due upon receipt of service

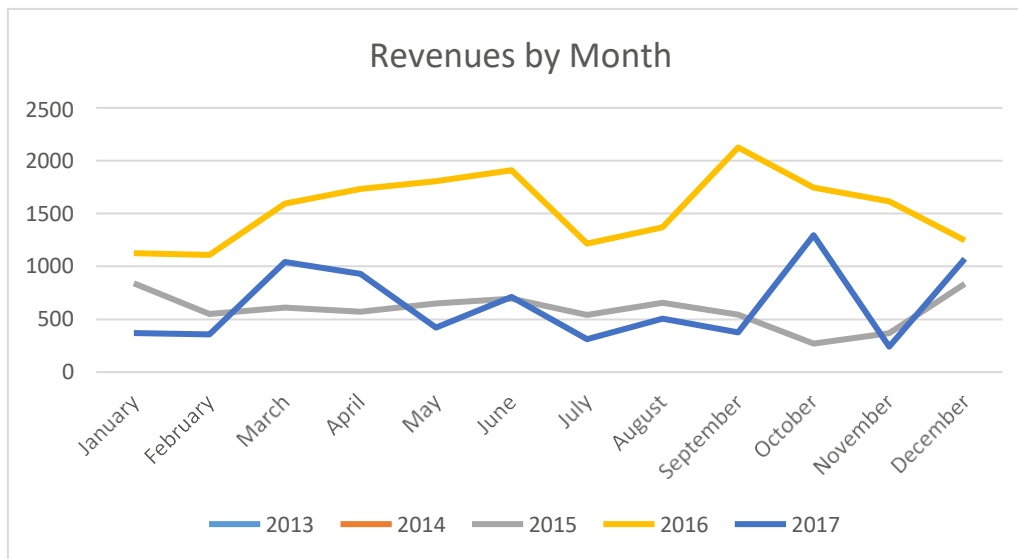
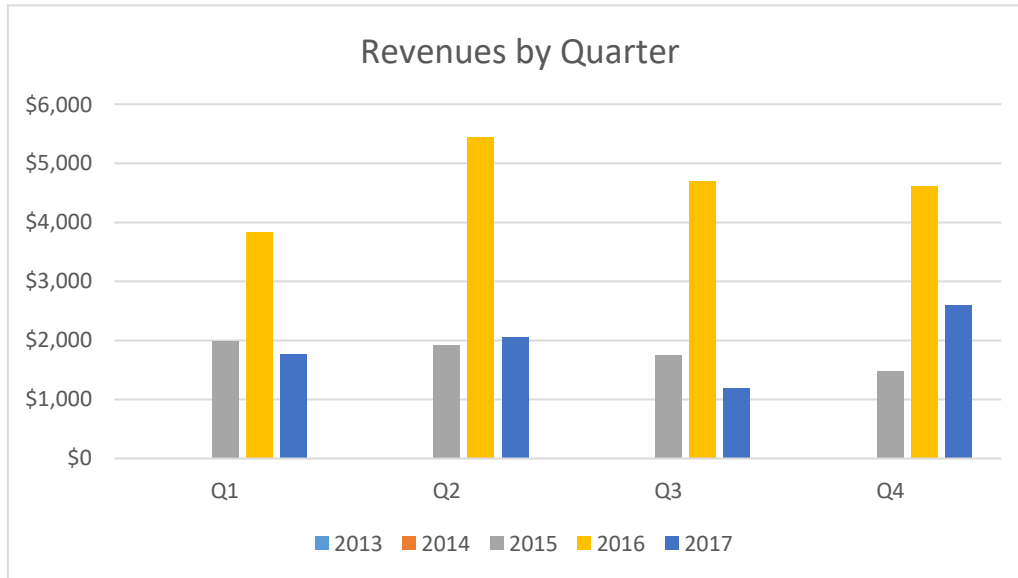
Collection Frequency: This fee is collected at a rate consistent with the volume of service requests.

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$2,000	\$1,915	\$1,740	\$1,475	\$7,130
2016	\$3,829	\$5,449	\$4,710	\$4,605	\$18,593
2017	\$1,765	\$2,060	\$1,190	\$2,605	\$7,620

Fingerprinting Fee: Revenue History



Public Safety-Other

Description: These are fees charged to private entities who utilize the employment of police equipment or other resources in order to further their private interest in the preservation of public safety. One example would include the charge of a vehicle fee to those who employ the assistance of a police officer after hours with a police vehicle.

Legal Authority: Brookhaven Code of Ordinances, Section 2-177

Fund Name: General Fund

Account Number: 100-342900

Fee Schedule/Formula: Police vehicles are charged at a flat rate of \$10.00 with an additional \$5.00 added on for each hour of use.

Method of Collection: The payment is collected after the service provided either through invoice or direct payment to the officer.

Collection Frequency: Collection frequency has a direct correlation with the rate of request.

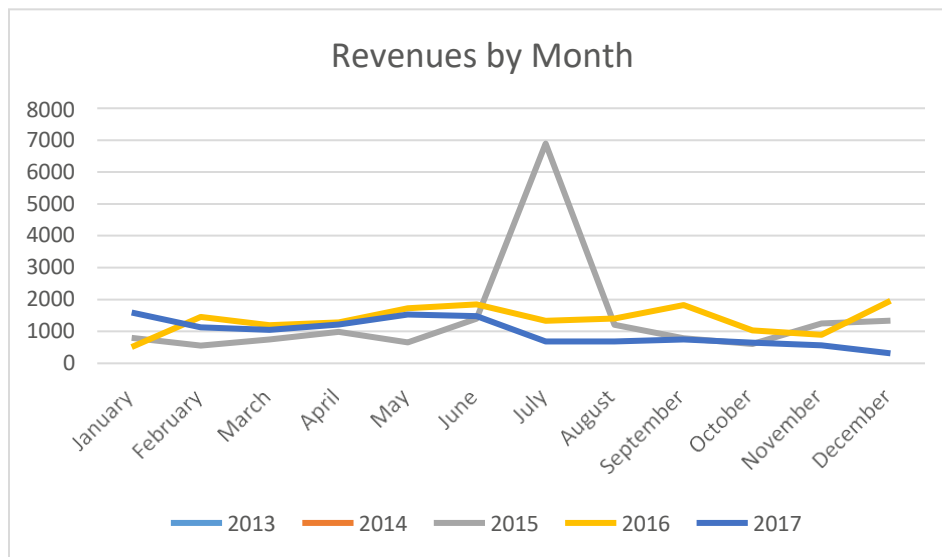
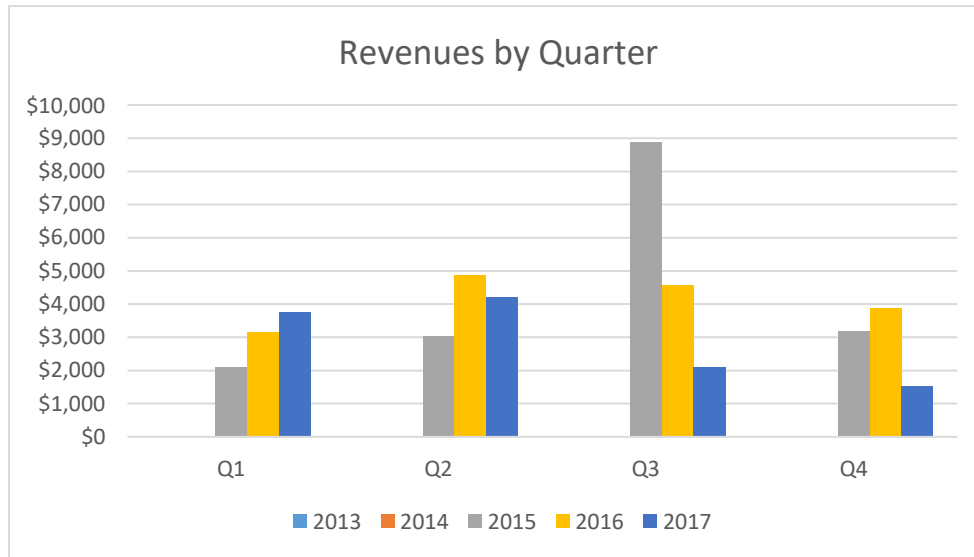
Exemptions: Dependent on the nature of the request and the discretion of the Police Department

Administering Authority: City of Brookhaven Police Department

- ☐ Additional Information can be obtained at their website at <http://brookhavenga.gov/city-departments/police/support-services->

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$2,080	\$3,020	\$8,870	\$3,174	\$17,144
2016	\$3,150	\$4,850	\$4,560	\$3,880	\$16,440
2017	\$3,750	\$4,200	\$2,100	\$1,515	\$11,565

Public Safety- Other: Revenue History



Legal Fee Reimbursement

Description: Revenues collected as a direct result of a legal agreement and/or settlement in which the City has been awarded the reimbursement of any legal costs incurred throughout litigation

Legal Authority: Georgia Code, Title 13, Chapter 6

Fund Name: General Fund

Account Number: 100-342901

Fee Schedule/Formula: Dependent on the stipulations of respective settlement

Method of Collection: Dependent on the stipulations of respective settlement

Collection Frequency: Dependent on the stipulations of respective settlement

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$0	\$35,375	\$35,375	\$35,375	\$106,125
2016	\$35,375	\$35,375	\$35,375	\$35,375	\$141,500
2017	\$180	\$0	\$0	\$0	\$180

Recreation Program Fees

Description: These are fees administered by the Parks Department for the utilization of recreational programs and activities sponsored by the City.

Legal Authority: Brookhaven Code of Ordinances 2-177

Fund Name: General Fund

Account Number: 100-347500

Fee Schedule/Formula: Recreation program fees vary for the various services and programs offered by the department. Please refer to the attached fee schedule for details.

Method of Collection: Remitted directly to the City

Collection Frequency: Fees are collected at the time of purchase

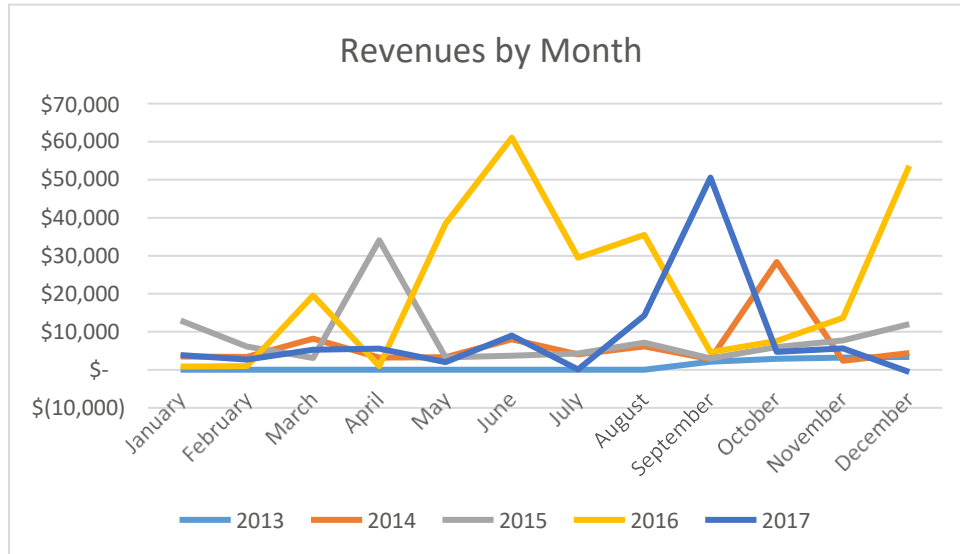
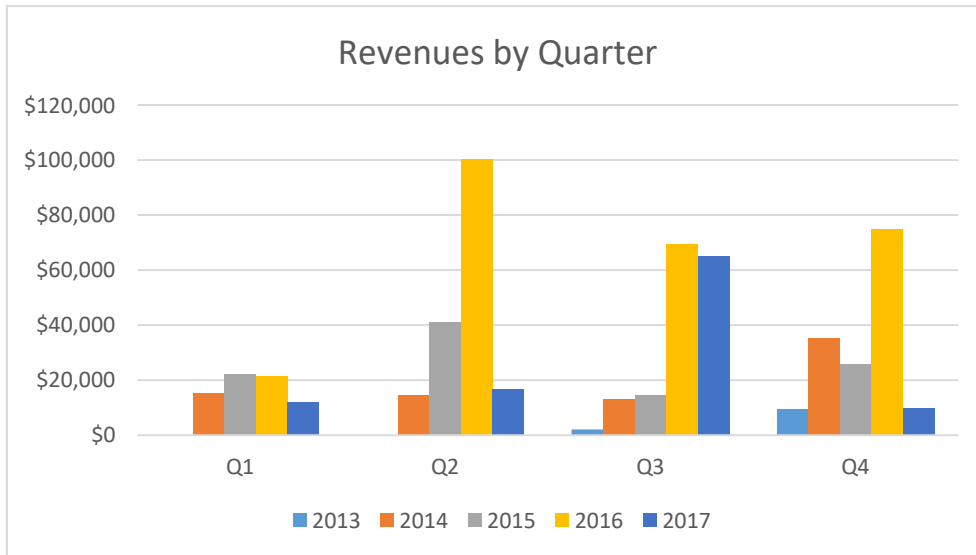
Exemptions: N/A

Administering Authority: City of Brookhaven Department of Parks and Recreation

- Additional information can be obtained at their website at <http://brookhavenga.gov/city-departments/parks-recreation>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$2,108	\$9,499	\$11,606
2014	\$15,093	\$14,554	\$13,053	\$35,126	\$77,826
2015	\$22,212	\$41,026	\$14,507	\$25,748	\$103,493
2016	\$21,297	\$100,253	\$69,499	\$74,755	\$265,804
2017	\$11,891	\$16,692	\$64,945	\$9,795	\$103,323

Recreation Program Fees: Revenue History



Parks and Recreation Facility Rentals

Description: Fees collected in exchange for permission granted to the user by the Parks Department for facility usage. Facilities include pavilions, pools, gyms, and activity rooms

Legal Authority: Brookhaven Code of Ordinances 2-177

Fund Name: General Fund

Account Number: 100-347900

Fee Schedule/Formula: Facility rental fees vary for the various services and programs offered by the department. Please refer to the attached fee schedule for details.

Method of Collection: Remitted directly to the City

Collection Frequency: Collected at the time of purchase.

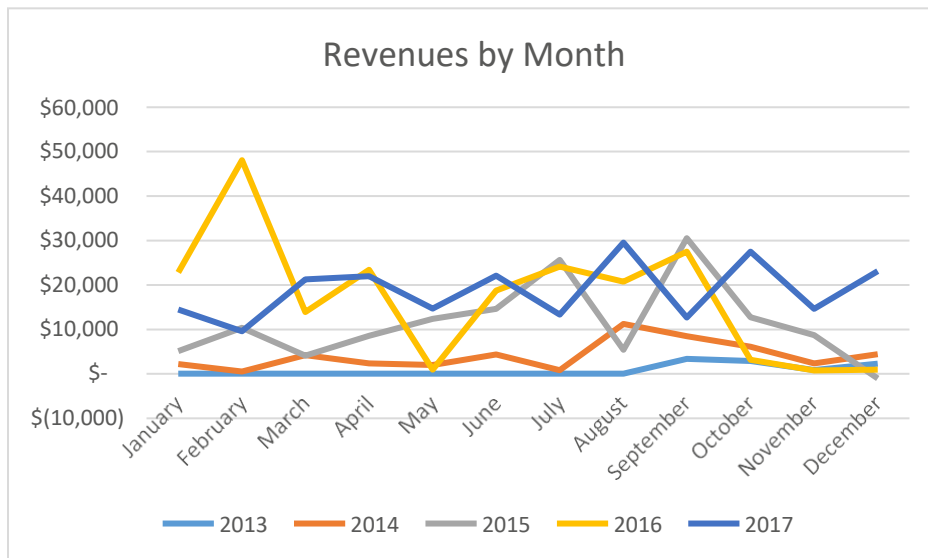
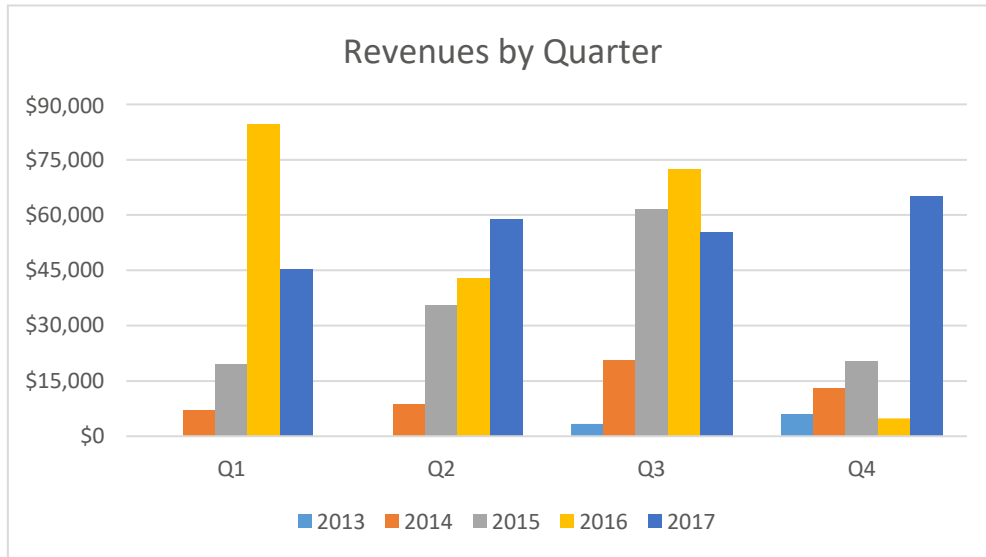
Exemptions: N/A

Administering Authority: City of Brookhaven Department of Parks and Recreation

- Additional information can be obtained at their website at <http://brookhavenga.gov/city-departments/parks-recreation>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$3,350	\$5,950	\$9,300
2014	\$6,939	\$8,722	\$20,560	\$12,895	\$49,116
2015	\$19,495	\$35,406	\$61,487	\$20,366	\$136,754
2016	\$84,711	\$42,975	\$72,333	\$4,832	\$204,852
2017	\$45,218	\$58,698	\$55,458	\$65,180	\$224,554

Parks and Recreation Facility Rentals: Revenue History



Municipal Court Fines & Forfeiture

Description: Monetary penalties assessed to those who have been deemed legally responsible for a traffic ticket or citation within City limits. These penalties are collected by the Brookhaven Municipal Court.

Legal Authority: Georgia House of Representatives, Act 308, Section 2.02

Brookhaven City Charter, Article 1, Section 9-6

Fund Name: General Fund

Account Number: 100-351170

Fee Schedule/Formula: Penalties vary and are dependent on the nature of the violation

Method of Collection: Remitted directly to the City

Collection Frequency: Penalties are assessed and collected on a continuous basis.

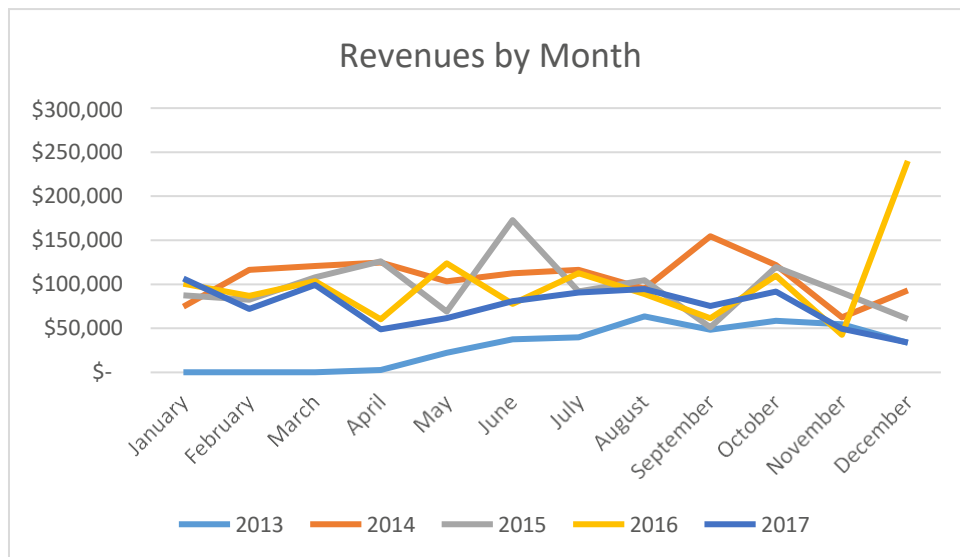
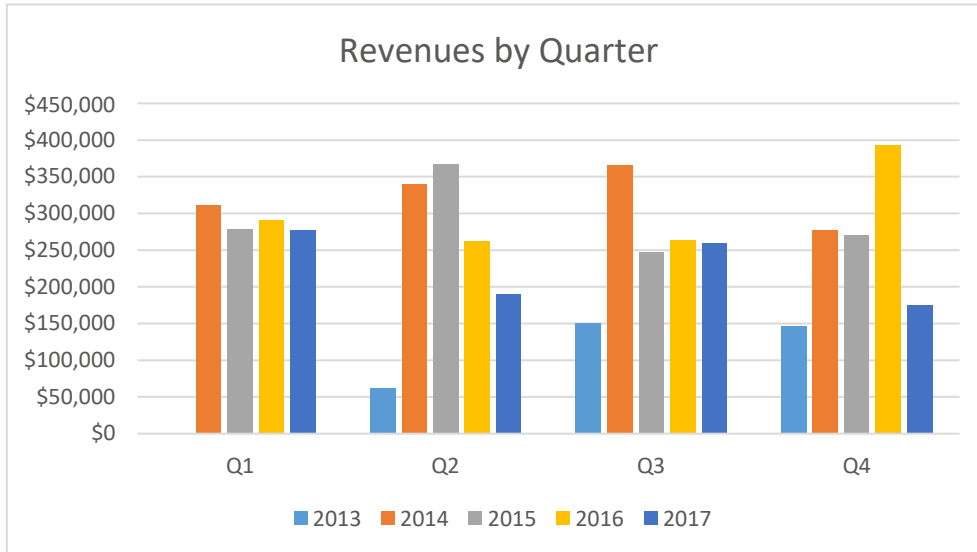
Exemptions: N/A

Administering Authority: City of Brookhaven Municipal Court

- Additional information can be obtained by contacting the Brookhaven Municipal Court at (404)-637-0660.

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$62,057	\$151,132	\$146,176	\$359,364
2014	\$311,234	\$339,673	\$365,560	\$277,007	\$1,293,474
2015	\$278,089	\$367,780	\$247,804	\$270,285	\$1,163,958
2016	\$290,732	\$261,951	\$263,030	\$392,465	\$1,208,178
2017	\$277,517	\$190,807	\$260,036	\$174,610	\$902,970

Municipal Court Fines & Forfeiture: Revenue History



Reimbursement for Damaged Property

Description: Revenues collected as a direct result of a legal agreement and or settlement in which the City has been awarded the reimbursement of costs directly related to the destruction of City property

Legal Authority: Georgia Code, Title 51, Chapter 10

Fund Name: General Fund

Account Number: 100-383000

Fee Schedule/Formula: Dependent on the stipulations of respective settlement

Method of Collection: Dependent on the stipulations of respective settlement

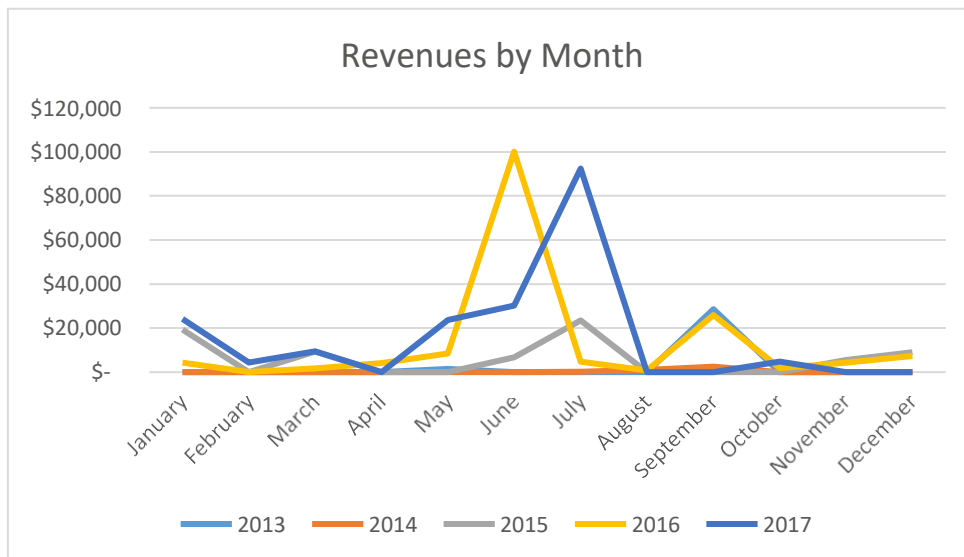
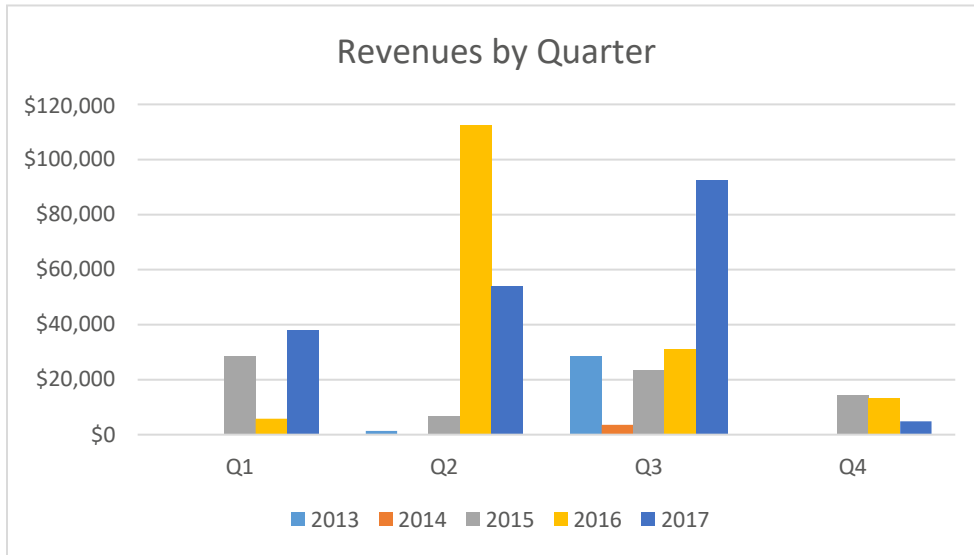
Collection Frequency: Dependent on the stipulations of respective settlement

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$1,403	\$28,527	\$0	\$29,930
2014	\$0	\$0	\$3,600	\$0	\$3,600
2015	\$28,565	\$6,640	\$23,459	\$14,506	\$73,170
2016	\$5,795	\$112,470	\$31,165	\$13,065	\$162,495
2017	\$37,884	\$53,875	\$92,412	\$4,850	\$189,021

Reimbursement for Damaged Property: Revenue History



*The anomaly occurring in June of 2016 is due to major storm damage occurring to Murphy Candler Park Bridge and the subsequent insurance reimbursement.

Miscellaneous Revenue

Description: A one-time non-recurring charges applied to various services. These charges may include but are not limited to open records request processing and map prints.

Legal Authority: Brookhaven Code, Section 2-177

Fund Name: General Fund

Account Number: 100-385000

Fee Schedule/Formula: Dependent on the specific service provided

Method of Collection: Dependent on the specific service provided

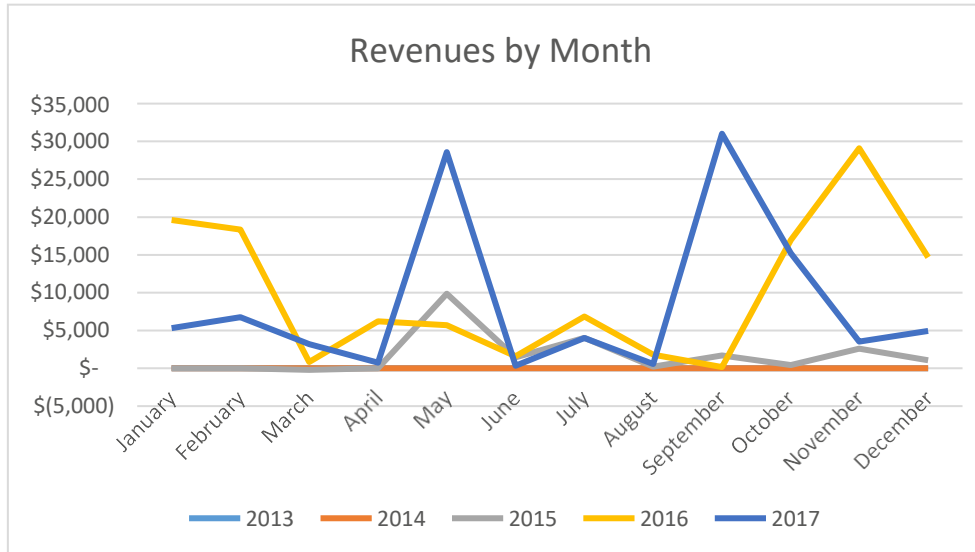
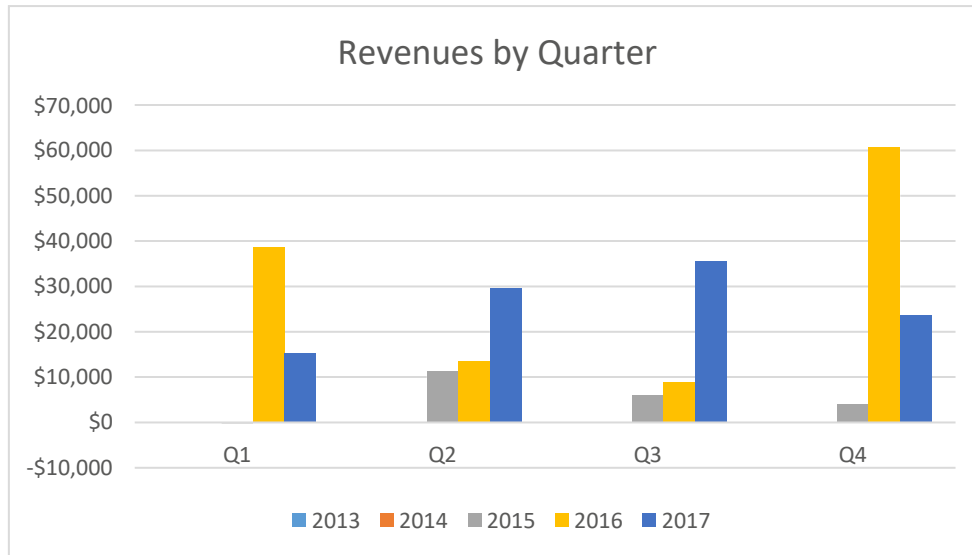
Collection Frequency: Collected upon receipt of service

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	-\$205	\$11,297	\$5,920	\$4,071	\$21,084
2016	\$38,693	\$13,458	\$8,727	\$60,690	\$121,567
2017	\$15,229	\$29,623	\$35,520	\$23,628	\$104,000

Miscellaneous Revenue: Revenue History



*2015 Includes quarterly wrecker revenues and ORR (open records request) receipts. 2016 includes overages and Emory/Hawks reimbursement (\$5,000)

Other Charges for Services

Description: A one-time non-recurring charges applied to various services provided by the City

Legal Authority: Brookhaven Code, Section 2-177

Fund Name: General Fund

Account Number: 100-389000

Fee Schedule/Formula: Dependent on the specific service provided

Method of Collection: Dependent on the specific service provided

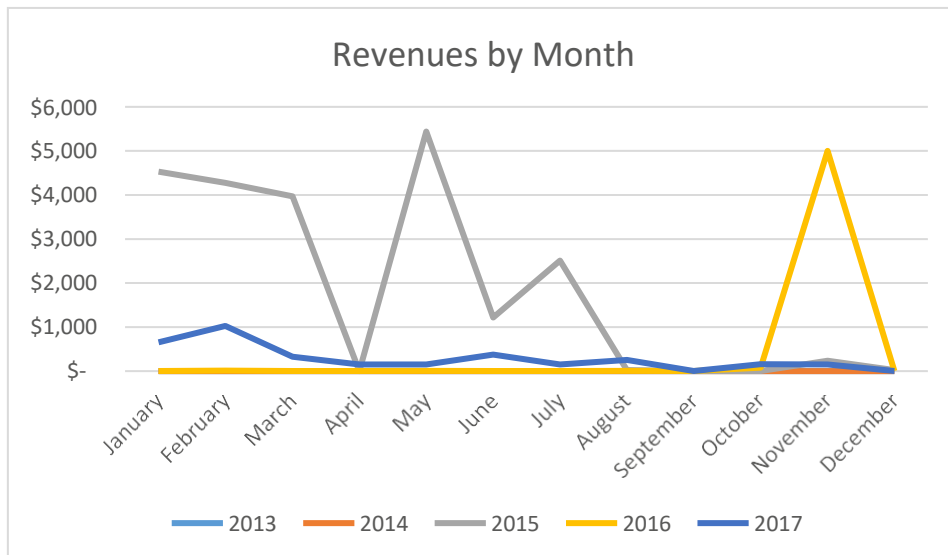
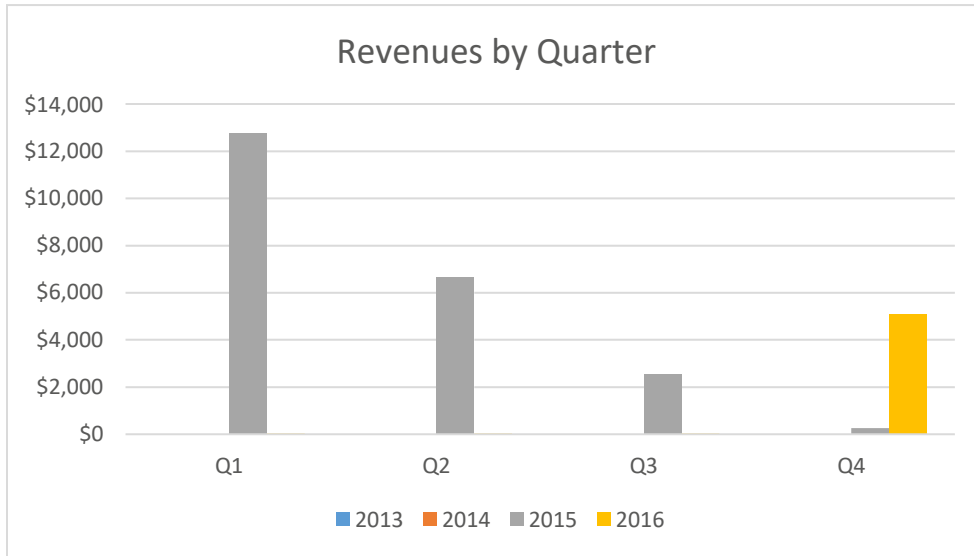
Collection Frequency: Dependent on the specific service provided

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$12,776	\$6,655	\$2,542	\$269	\$22,242
2016	\$14	\$1	\$2	\$5,080	\$5,097
2017	\$2,000	\$675	\$400	\$310	\$3,385

Other Charges for Services: Revenue History



Confiscated Assets Fund- 210

Established to account for funds or assets “seized” by law enforcement in accordance with state law from individuals “suspected” of involvement in a crime or illegal activity. These assets are “temporarily” held, subject to adjudication of an individual’s case. A finding of innocence results in a refund of the seized assets. A finding of guilt or a plea of no contest, results in the funds being disbursed among the cooperating law enforcement, prosecuting, and judicial agencies. Any funds retained by the local police or law enforcement are utilized to further battle criminal activity, promote community awareness, and provide enhanced training or training facilities.

Forfeitures

Description: Seized funds that have been subsequently declared the property of the City of Brookhaven after civil and/or criminal adjudication of any claims

Legal Authority: Georgia Code, Title 9, Chapter 16

Georgia Code, Title 16, Chapter 13, Article 2, Part 1

Fund Name: Confiscated Assets

Account Number: 210-351300

Fee Schedule/Formula: Balance after adjudication with the court and prosecution cost recovered first and then shared, where applicable, with partner law enforcement agencies

Method of Collection: Taken upon the suspicion or relation to the occurrence of criminal activity

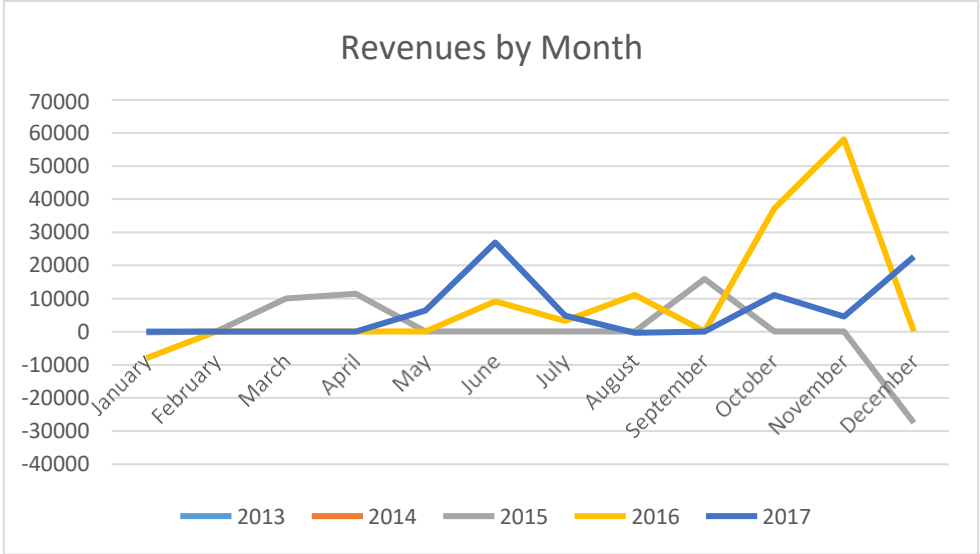
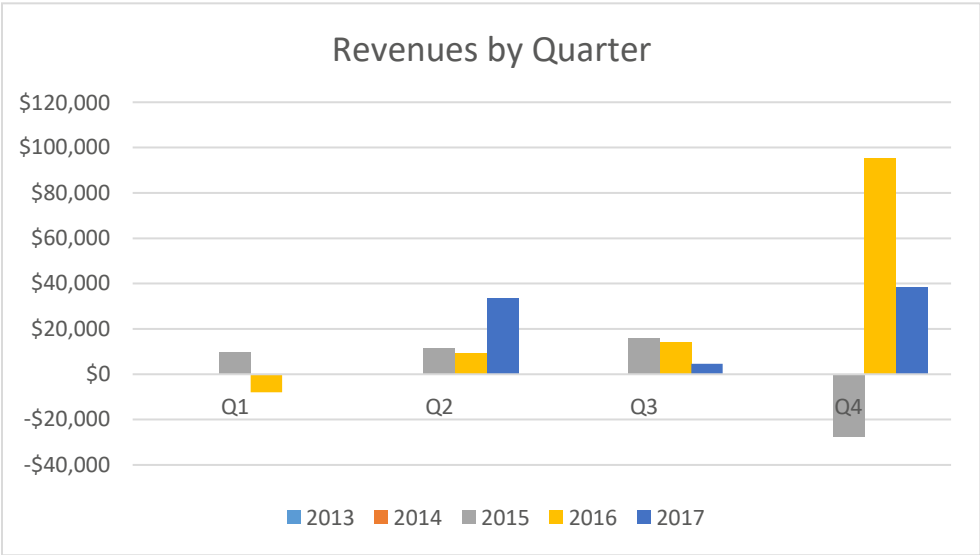
Collection Frequency: Upon civil or criminal adjudication of claims and interest

Exemptions: N/A

Administering Authority: City of Brookhaven Municipal Court

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$9,692	\$11,399	\$15,926	-\$27,545	\$9,472
2016	-\$8,000	\$9,120	\$14,310	\$95,175	\$110,605
2017	\$0	\$33,389	\$4,563	\$38,297	\$76,249

Forfeitures: Revenue History



Streetlighting Fund- 214

This funds provides accounting for a special benefit, street lights, that are provided by the City of Brookhaven. A special assessment is charged or placed on a property to provide for (1) paying the electrical cost of operating the street lights, (2) the required maintenance (i.e. bulb or ballast replacement), and (3) planned improvements or additions of new street lights. The street light assessment is not a tax because it is not based on the value of the property but on the cost of service. The assessments are adjusted to ensure that the funding of the noted objectives are being met.

Street Lighting

Description: These are fees charged by the county guided by usage data supplied by the City meant to cover the cost to maintain municipal street lighting within the city limits of Brookhaven.

Legal Authority: Brookhaven City Council Resolution 2013-05-03

Fund Name: Street Lighting Fund

Account Number: 214-344300

Fee Schedule/Formula: Street light fees are calculated by first determining the number of linear feet that constitute a property's right of way frontage. The number of linear feet fronting the right of way is then multiplied by the lighting district rate, which can range from \$.40 to \$3.00 per linear foot.

Method of Collection: The street light fees are collected by DeKalb County along with the annual property tax levies.

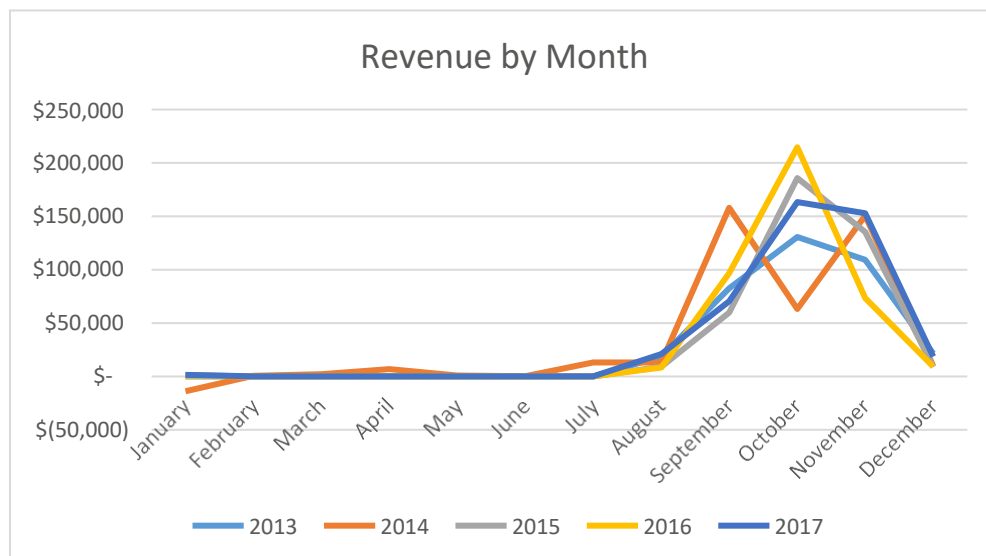
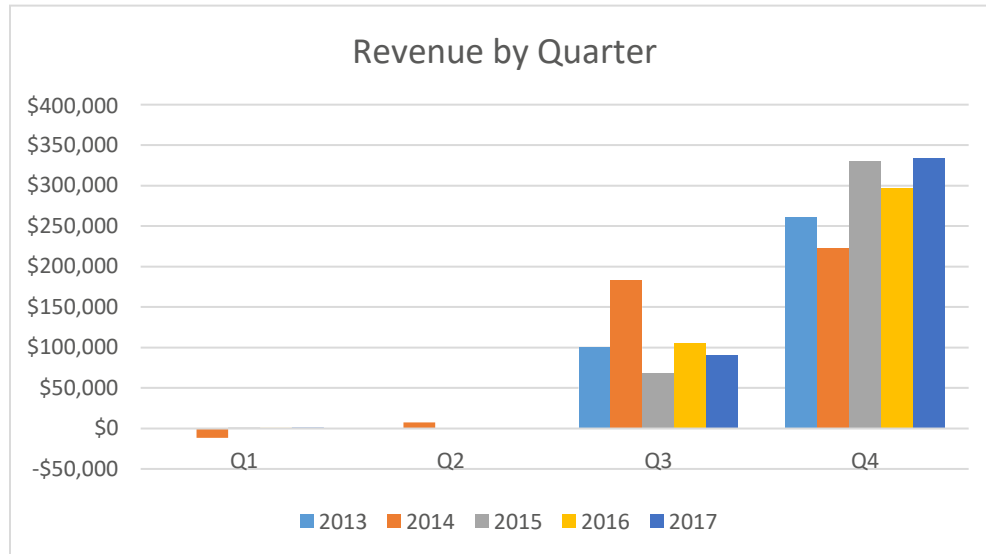
Collection Frequency: Annually

Exemptions: Citizens who live along private roads are exempt from the municipal street lighting fee.

Administering Authority: DeKalb County Tax Commissioner's Office

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$101,086	\$261,133	\$362,219
2014	-\$11,479	\$7,475	\$183,812	\$223,152	\$402,959
2015	\$1,310	\$0	\$69,053	\$329,829	\$400,191
2016	\$356	\$0	\$104,950	\$296,960	\$402,266
2017	\$1,227	\$0	\$90,955	\$334,384	\$426,566

Street Lighting: Revenue History



E-911 Fund: 215

The City's provision of 911 communications to its citizens is funded via an excise tax on phone service provided within the City's limits. Service providers, cellular and land lines, charge their customers an excise tax on the cost of service each month. The current charge of \$1.50 per customer, per month funds the City's contract with a third-party who operates an emergency call center on behalf of the City.

E-911 Fees

Description: Fees charged to phone users, both cellular and landlines, that are used to maintain and provide emergency contact services to the citizens of Brookhaven

Legal Authority: Georgia Code, Title 46, Chapter 5, Article 2, Part 4

Fund Name: E-911

Account Number: 215-342500

Fee Schedule/Formula: A monthly fee in the amount of \$1.50 is charged to each cellular and landline consumer.

Method of Collection: Remitted by service provider to the City

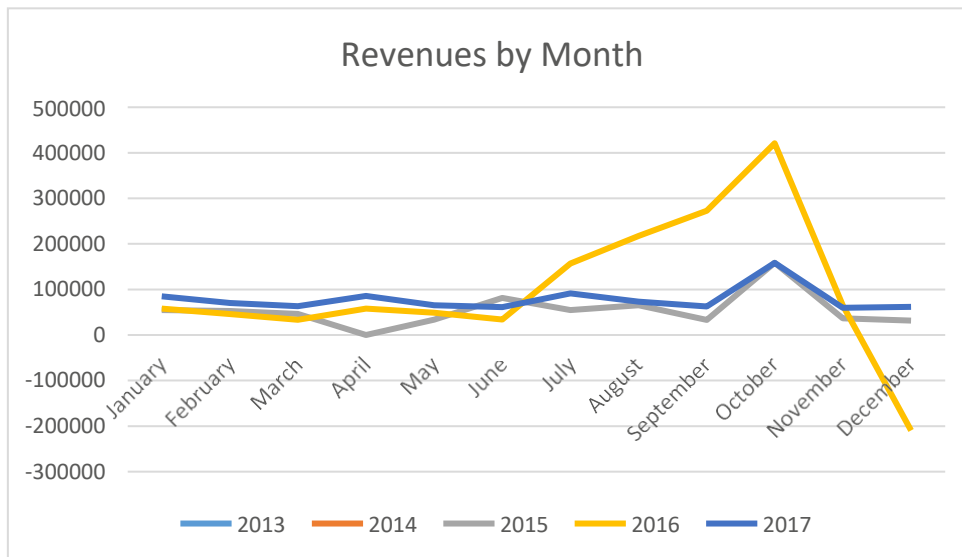
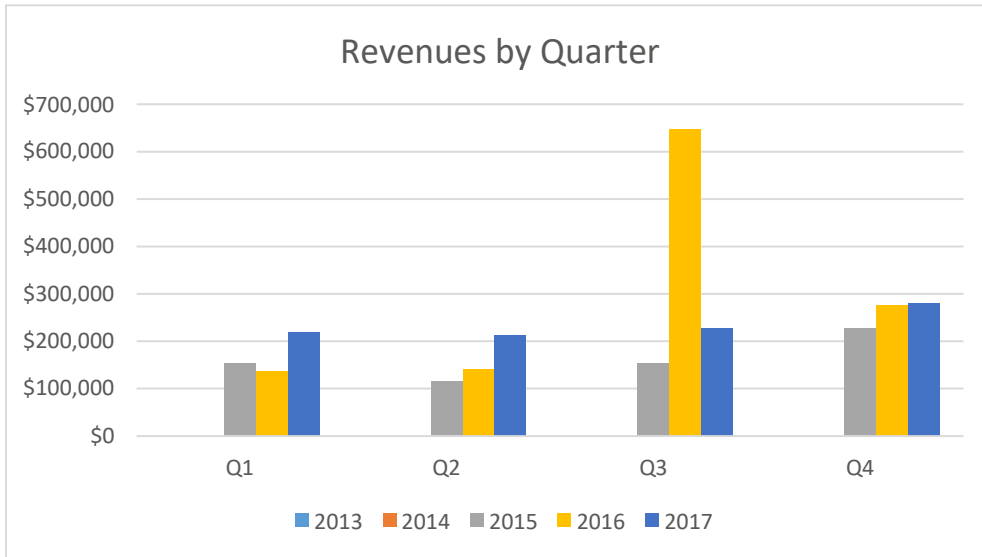
Collection Frequency: Monthly

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$153,644	\$115,507	\$153,622	\$227,154	\$649,927
2016	\$136,821	\$139,596	\$646,481	\$275,267	\$1,198,165
2017	\$219,213	\$212,288	\$227,660	\$280,371	\$939,532

E-911 Fees: Revenue History



Special Tax District Fund: 270

Special districts are created to finance, construct, operate, and maintain capital infrastructure, facilities, and services in a geographical area distinct from the City's municipal boundaries. The City, upon annexing an area southeast of the City, established a special tax district to fund police services "beyond" those provided to the balance of the City. The revenues are derived from property taxes assessed on real and personal property within this geographical area. These taxes in "addition" and "distinct" to those paid for all other City services. The special tax district fund accounts for those revenues and the additional services (police).

Real Property Taxes

Description: Real property taxes are levied against the assessed value of real property owned by the resident of the host municipality or county. The assessed value is determined by the DeKalb Assessors Office. Georgia Law does not dictate a maximum millage rate, however, Brookhaven Code caps the allowable millage rate within the special tax district at 6.45 mills.

Legal Authority: Georgia Code, Title 48, Chapter 5

Fund Name: Special Tax District Fund

Account Number: 270-311100

Fee Schedule/Formula: Assessed value x 40% less exemptions x applicable millage rate

Method of Collection: Billed by DeKalb County on an annual basis and revenues are remitted to the City as collected

Collection Frequency: DeKalb County mails bills mid-year with the first payment being due on the 1st of October and the second installment due on November 15th.

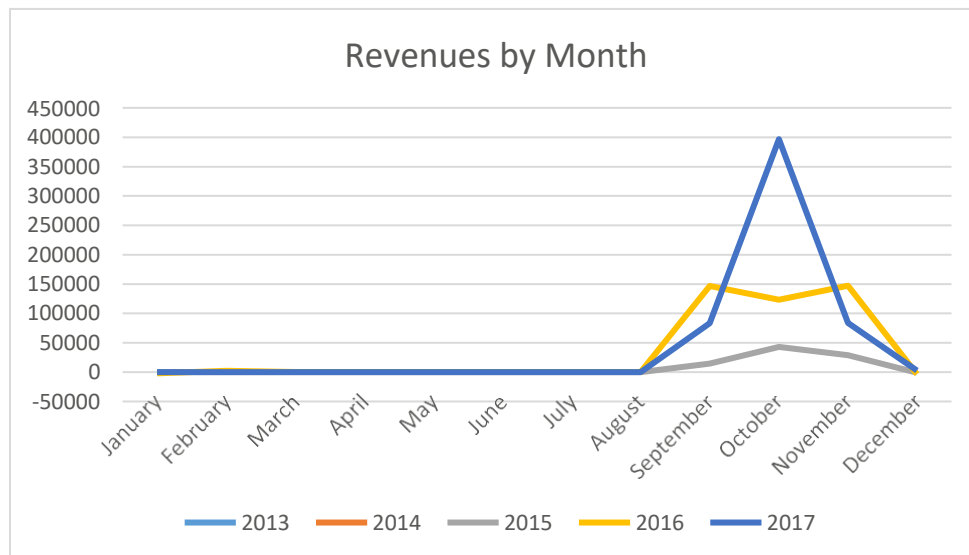
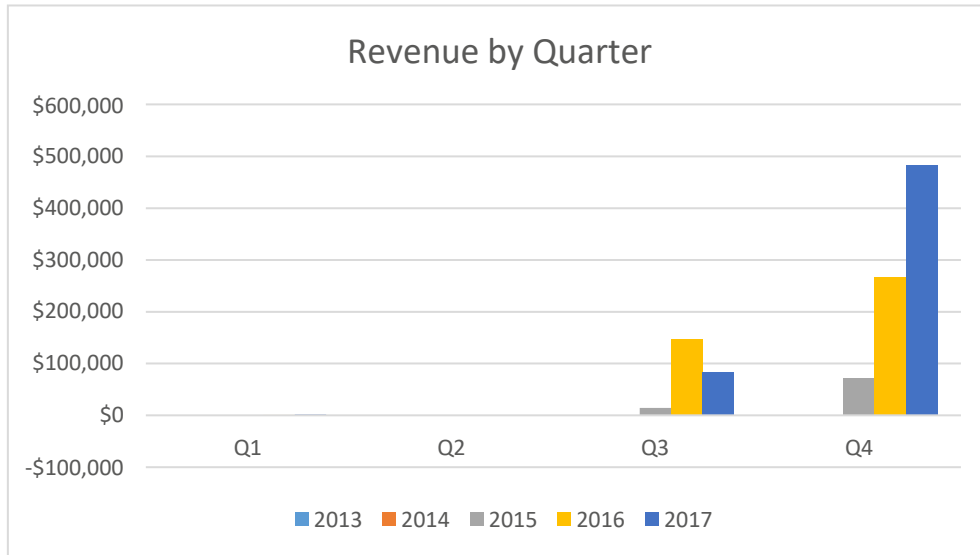
Exemptions: City Homestead Exemption (E.HOST Credit) off the DeKalb County assessed value and a Senior Exemption available to those who meet the income and age requirements.

Administering Authority: DeKalb County Tax Commissioner's Office

- More Information can be found at the DeKalb Tax Commissioner's website at <https://www.dekalbcountyga.gov/taxation/property-tax>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$0	\$0	\$14,400	\$70,778	\$85,178
2016	-\$356	\$0	\$146,355	\$266,754	\$412,752
2017	\$67	\$0	\$83,198	\$483,223	\$566,488

Real Property Tax: Revenue History



Personal Property Taxes

Description: Ad Valorem taxes levies on an assessed valuation of permanent fixtures or improvements within the special tax district.

Legal Authority: Georgia Code, Title 48, Chapter 5

Fund Name: Special Tax District Fund

Account Number: 270-311300

Fee Schedule/Formula: Assessed Value of property x 40% less exemptions x applicable millage rate

Collection Frequency: DeKalb County mails bills mid-year with the first payment being due on the 1st of October and the second installment due on November 15th.

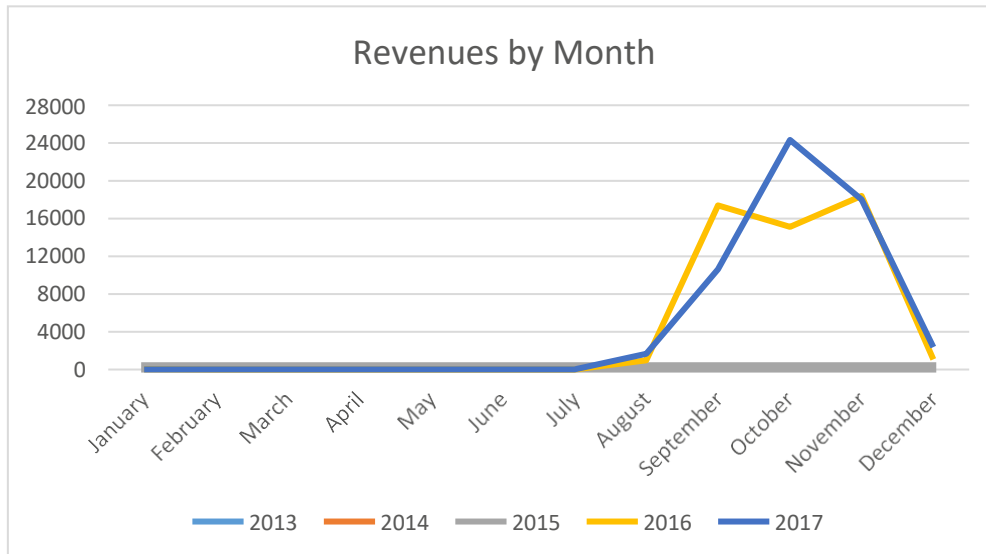
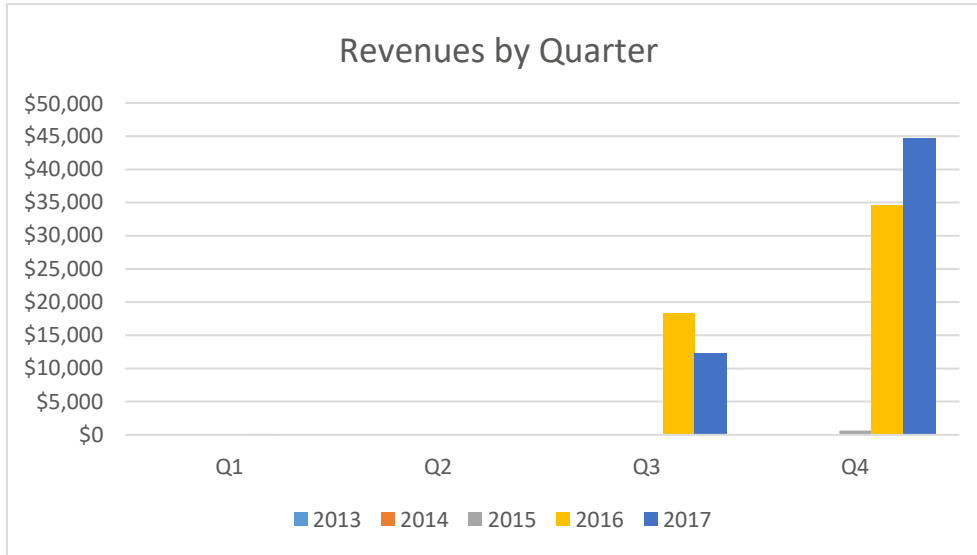
Exemptions: Freeport exemption as well as numerous other exemptions
Please refer to DeKalb County for further information.

Administering Authority: DeKalb County Tax Commissioner's Office

- More Information can be found at the DeKalb Tax Commissioner's website at <https://www.dekalbcountyga.gov/taxation/property-tax>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$0	\$0	\$0	\$630	\$630
2016	\$42	\$0	\$18,390	\$34,594	\$53,027
2017	\$0	\$0	\$12,269	\$44,674	\$56,943

Personal Property Tax: Revenue History



Payment in Lieu of Taxes

Description: Payments received from a non-profit or a tax-exempt entity in lieu of property taxes in exchange for general and/or specific services provided by the City

Legal Authority: N/A

Fund Name: Special Tax District Fund

Account Number: 270-338000

Fee Schedule/Formula: Dependent on the stipulations of the agreement

Method of Collection: Dependent on the stipulations of the agreement

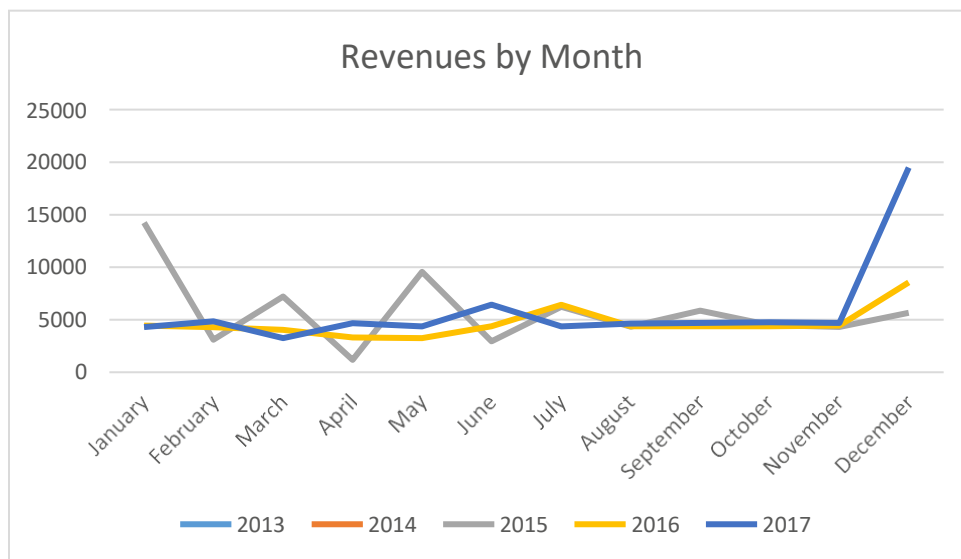
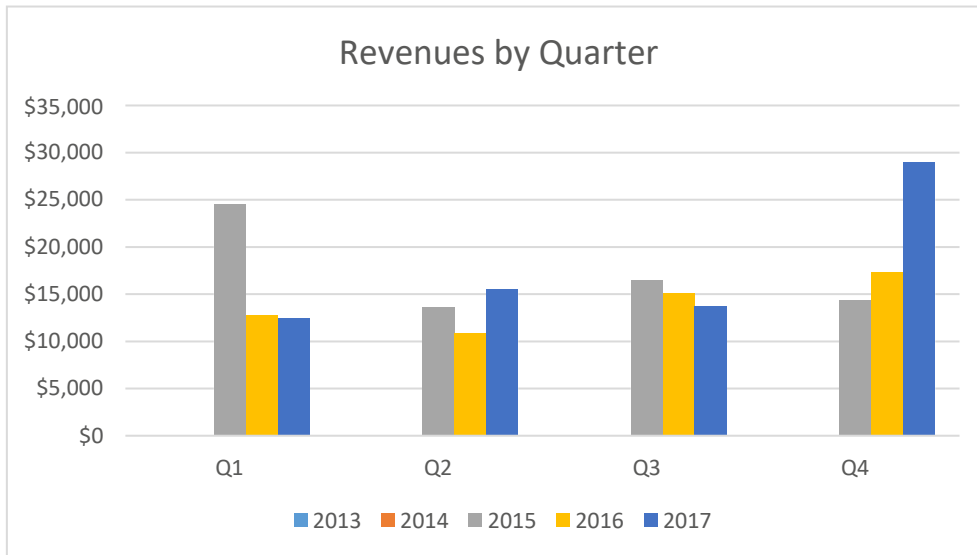
Collection Frequency: Dependent on the stipulations of the agreement

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$24,528	\$13,618	\$16,430	\$14,405	\$68,981
2016	\$12,733	\$10,885	\$15,121	\$17,316	\$56,055
2017	\$12,382	\$15,491	\$13,701	\$28,939	\$70,513

Payment in Lieu of Taxes: Revenue History



Stormwater Fund: 560

This fund provides accounting for a special benefit, storm water management, which is being provided by the City of Brookhaven. This includes, among other things, culverts, drains, detention and retention ponds, and other storm, rain, water run-off. A special assessment based on the establishment of an impervious unit cost is placed on a property to provide for (1) paying the stormwater management and operations, (2) stormwater asset maintenance, and (3) planned improvements or additions. The stormwater charges are not a tax because it is not based on the value of the property but on the unit cost of service.

Stormwater Utility Fees

Description: Fees charged by the county to property owners in exchange for the benefits provided by the Stormwater Utility System

Legal Authority: Brookhaven Code of Ordinances, Sec. 25-201

Fund Name: Stormwater Utility Fund

Account Number: 506-344260

Fee Schedule/Formula: The fee schedule and formula is based around the equivalent residential unit (ERU) which is charged at a rate of \$5.00 per ERU. A single-family parcel is considered to be one ERU while units within a condominium or multi-family building are charged at a rate of .5 ERU per unit. Additionally, non-residential properties are charged one ERU per 3000 ft² of impervious surface.

Method of Collection: Collected by the county along with annual property taxes by the DeKalb County Tax Commissioner

Collection Frequency: Annually

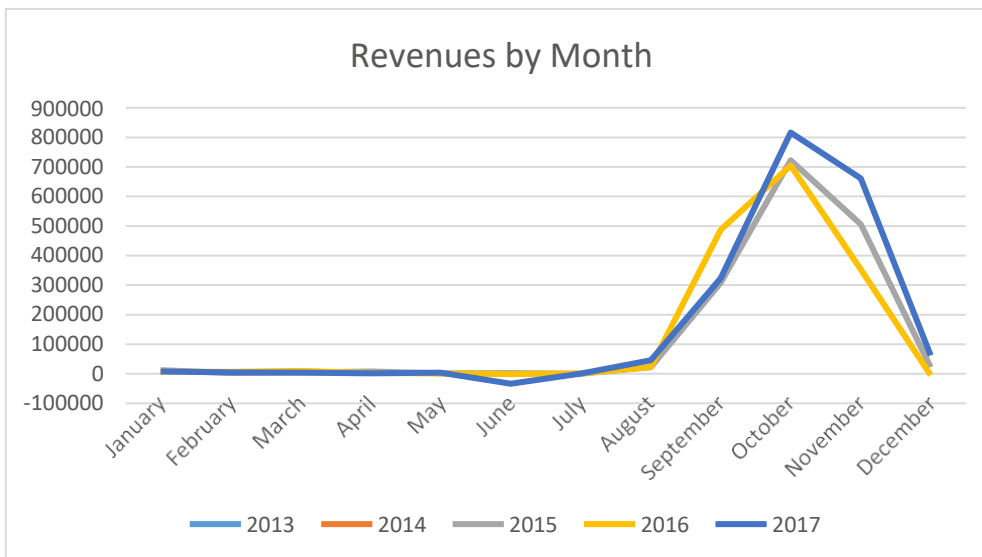
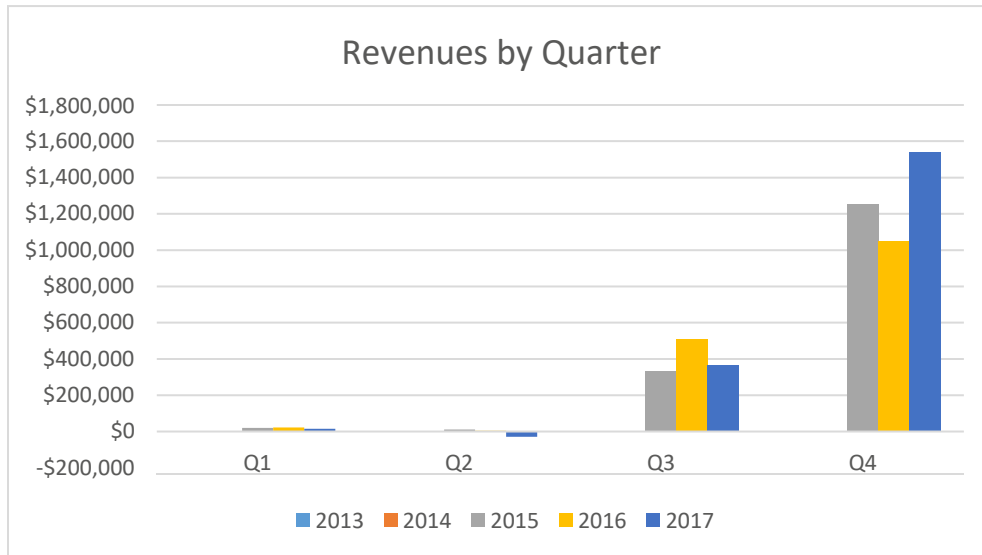
Exemptions: Undeveloped land, all public right-of-ways, railroad tracks, and any property whereby 100 percent of the stormwater runoff is completely contained and does not enter the stormwater utility system

Administering Authority: DeKalb County Tax Commissioner's Office

- More Information can be found at the DeKalb Tax Commissioner's website at <https://www.dekalbcountyga.gov/taxation/property-tax>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$19,258	\$12,048	\$330,505	\$1,251,817	\$1,613,629
2016	\$21,261	\$897	\$508,594	\$1,051,007	\$1,581,760
2017	\$15,112	-\$28,587	\$368,439	\$1,539,541	\$1,894,505

Stormwater Fees: Revenue History



S.P.L.O.S.T. Fund- 320

Dekalb County currently imposes a 1% sales tax (Special Purpose Local Sales Tax) that is shared among the County and its municipalities. The funds are accounted for in the City's SPLOST fund, and any appropriated capital expenditures are transferred to the Capital Improvement Fund. The expenses have been approved through a vote referendum specifying the approved projects according to citizens vote. Over the next six-years SPLOST (2018-2023), it is estimated that the City of Brookhaven would receive \$47,190,458. The Capital Improvement projects are to include "Pavement Management" for annual street paving, "Capital Asset Maintenance" for maintenance of existing Brookhaven Parks & Recreation facilities. "Transportation Improvements" for transportation projects including sidewalks and "Public Safety Facilities & Equipment" for a Brookhaven Public Safety building and for police vehicle replacements.

SPLOST Tax Revenue

Description: Income is received from Georgia Department of Revenue from a 1% sales tax that was approved by referendum in 2017. The revenues collected from this tax must be spent on transportation infrastructure, public safety facilities and maintenance of existing capital assets.

Legal Authority: Georgia Code, Title 48, Chapter 8, Article 3, Part 1

Fund Name: S.P.L.O.S.T Fund

Account Number: 320-337000

Fee Schedule/Formula: Disbursements to incorporated entities such as the City of Brookhaven are calculated utilizing a formula based on population in each jurisdiction.

Method of Collection: Collected monthly by the State of Georgia Department of Revenue on retail sales within DeKalb County.

Collection Frequency: Remitted using a formula by the Georgia Department of Revenue on a monthly basis for collections in that particular jurisdiction.

Exemptions: N/A

Administering Authority: Georgia Department of Revenue

- Additional information can be found at the DeKalb County website at <https://www.dekalbcountyga.gov>

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$0	\$0	\$0	\$0	\$0
2016	\$0	\$0	\$0	\$0	\$0
2017	\$0	\$0	\$0	\$0	\$0

*Revenue will be received effective 2018

Debt Service Fund: 401

The City funds the payment of its debt services (capital leases) by transferring any funds necessary to meet its obligation to payment of debt principal and interest throughout the fiscal year. Funds are transferred from the General Fund to the Debt Service Fund to facilitate payment on debt during the year.

Transfer from General Fund

Description: This account acts as the recipient of funds from the General Fund that are to be utilized in servicing the City's debt.

Legal Authority: Brookhaven City Charter, Sec. 2-173

Fund Name: Debt Fund

Account Number: 401-391000

Fee Schedule/Formula: N/A

Method of Collection: N/A

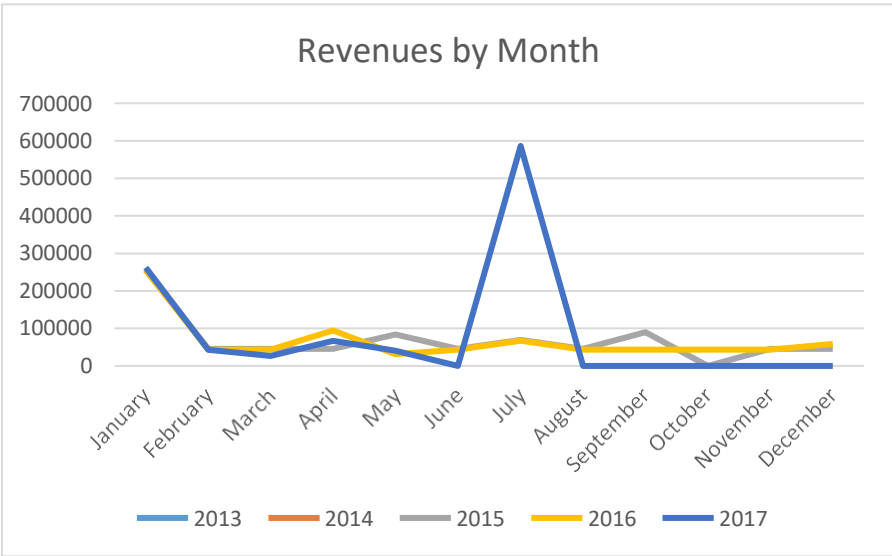
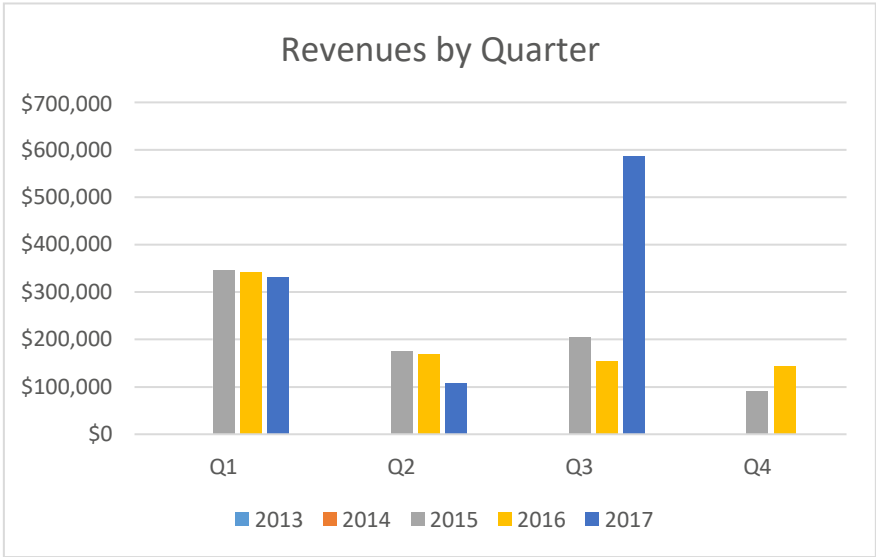
Collection Frequency: N/A

Exemptions: N/A

Administering Authority: Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2013	\$0	\$0	\$0	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0
2015	\$346,853	\$174,357	\$204,576	\$90,248	\$816,034
2016	\$340,768	\$168,272	\$153,367	\$144,292	\$806,700
2017	\$331,588	\$106,780	\$586,300	\$0	\$1,024,668

Transfer from General Fund: Revenue History



Hotel / Motel Fund: 275

Established by the Georgia legislature and adopted by the City of Brookhaven, the City imposed an excise tax on cost of lodging in the City's hotels and motels. The tax, currently 8%, provides funding for General Fund operations (unrestricted use) and for development or advertisement of tourism related products (restricted use). The Brookhaven Conventions Bureau was re-established in 2017 to focus on 37.5% of receipts is directed to the General Fund, while 18.75% is directed the CIP fund for the Peachtree Creek Greenway Project and the remainder is left in the Hotel/Motel Fund for the Brookhaven CVB and Discover Dekalb (Dekalb CVB) to designated tourism organizations or product advertisement.

Hotel Motel Tax

Description: This is an excise tax levied against all taxable room rentals within a given month.

Legal Authority: Georgia Code, Title 48, Chapter 13, Article 3

Fund Name: Hotel/ Motel

Account Number: 275-314100

Fee Schedule/Formula: 8% of the gross receipts of City of Brookhaven hotels, motels, and businesses providing lodging accommodations less a collection fee of 3% of the calculated tax

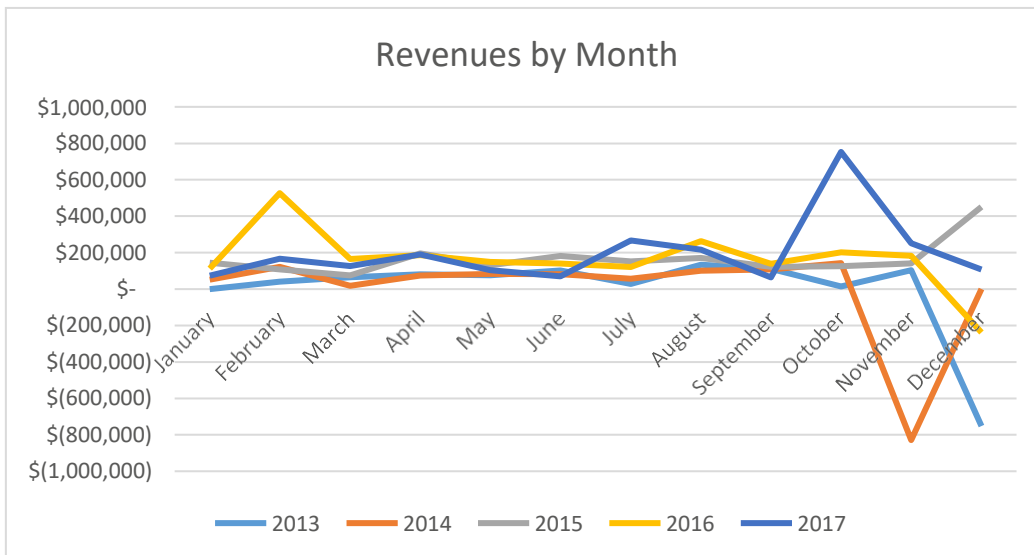
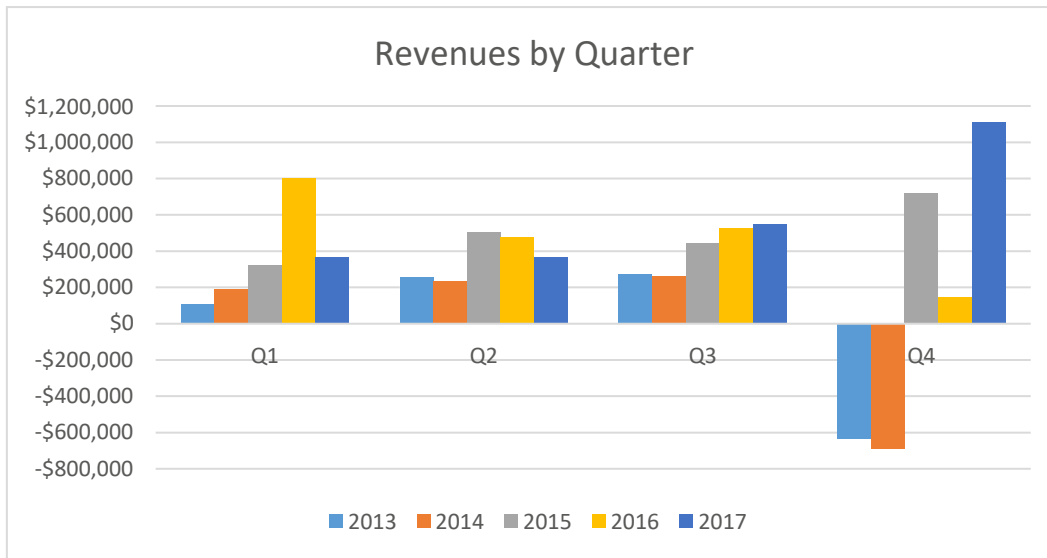
Method of Collection: Collected by the lodge operator from customers and tax is then remitted to the City

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance and the City Auditor

	Q1	Q2	Q3	Q4	Annual Total
2013	\$105,194	\$257,442	\$271,420	-\$634,055	\$0
2014	\$189,102	\$236,193	\$262,572	-\$687,866	\$0
2015	\$324,669	\$505,695	\$442,795	\$716,653	\$1,989,811
2016	\$804,055	\$477,179	\$523,788	\$145,656	\$1,950,677
2017	\$367,185	\$363,769	\$548,943	\$1,110,057	\$2,389,954

Hotel Motel Tax: Revenue History



Appendices

This closing section includes several supplemental materials that expand on some of the information presented throughout this revenue manual. Included is the City of Brookhaven's Comprehensive Fee Schedule, the DeKalb County Property Tax Bill Explainer, and a table that presents information regarding regional millage rates in relation to the respective populations of each city.

- The DeKalb Property Tax Bill Explainer, as the name implies, serves the purpose of bridging the information gap between the annual DeKalb County property tax bill and Brookhaven Citizens. This document details the various calculations for each respective tax levied from each taxing authority as well as the two distinct property tax freeze values for property owners who lived in Brookhaven prior to incorporation.
- The attached fee schedule details the variety of services provided by the City and its different departments. Those departments that are included are Community Development, Brookhaven Police, Parks and Recreation, Finance/ Business Licensing, and services rendered by the Office of the City Clerk. Though this table will be updated on a regular basis the costs assessed for these services are subject to change.
- Finally, the millage comparison table outlines the tax bases and populations of our neighboring cities. This chart illustrates the approximate cost, in property taxes, that each property owner pays to the government in exchange for the services provided.



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 2018 bill format.

	2018 DEKALB COUNTY REAL PROPERTY TAX STATEMENT						
	IRVIN J. JOHNSON TAX COMMISSIONER						
	PAY ONLINE AT www.dekalbtax.org						
OWNER CO-OWNER PARCEL ID / PIN PROPERTY ADDRESS TAX DISTRICT	APPRAISAL VALUES AND EXEMPTION INFORMATION						
	TOTAL APPRAISAL	412,700	EXEMPTION CODE				H1F
	40% ASSESSMENT	165,080	BASE ASSESSMENT FRZ				124,920
	APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION				40,160
<p>The 2018 tax bill includes a county Equalized Homestead Option Sales Tax (EHOST) credit. Application of the EHOST credit will reduce the gross ad valorem tax amount paid by qualified homeowners. O.C.G.A. §48-8-109.5 (d) (Provided by the Office of the DeKalb County CEO).</p>							
<p>County Government Taxes are levied by the Board of Commissioners and represent 11.74% of your tax statement</p> <p>Board of Education School Taxes are levied by the Board of Education and represent 77.29% of your tax statement</p> <p>State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 10.97% of your tax statement</p>							
TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	E-HOST CREDIT	NET TAX DUE
COUNTY OPNS	165,080	.0096380	1,591.04	387.06	95.38	943.68	163.92
HOSPITALS	165,080	.0007260	119.85	29.16	7.26	71.09	12.34
COUNTY BONDS	165,080	.0003280	54.15	13.19	0.00	0.00	40.96
UNIC BONDS	165,080	.0004050	66.86	16.26	0.00	0.00	50.60
FIRE	165,080	.0026870	443.57	107.91	26.87	39.53	269.26
COUNTY SUBTOTAL							537.08
SCHOOL OPNS	165,080	.0231800	3,826.55	0.00	289.75	0.00	3,536.80
SCHOOL SUBTOTAL							3,536.80
STATE TAXES	165,080	.0000000	0.00	0.00	0.00	0.00	0.00
CITY TAXES	165,080	.0027400	452.32	248.02	54.80	0.00	149.50
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	69 UNIT(S)	.4	27.60	0.00	0.00	0.00	27.60
OTHER SUBTOTAL							502.10
TOTAL PROPERTY TAXES							
TOTAL DUE		0.039704	6,906.94	801.60	475.06	1,054.30	4,575.98

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.

- 2 **Total Appraisal Value (\$412,700)** - 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.

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
TOTAL APPRAISAL	412,700	EXEMPTION CODE	H1F
40% ASSESSMENT	165,080	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	40,160

- **40% Assessment (\$165,080)** – 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.

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
TOTAL APPRAISAL	412,700	EXEMPTION CODE	H1F
40% ASSESSMENT	165,080	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	40,160

- **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.

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
TOTAL APPRAISAL	412,700	EXEMPTION CODE	H1F
40% ASSESSMENT	165,080	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	40,160

- **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.

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
TOTAL APPRAISAL	412,700	EXEMPTION CODE	H1F
40% ASSESSMENT	165,080	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	40,160

- Base Assessment Freeze (\$124,920)** – 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	412,700	EXEMPTION CODE	H1F
40% ASSESSMENT	165,080	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	40,160

- Net Frozen Exemption (\$40,160)** – 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 \$40,160.

APPRAISAL VALUES AND EXEMPTION INFORMATION

TOTAL APPRAISAL	412,700	EXEMPTION CODE	H1F
40% ASSESSMENT	165,080	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	40,160

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.



2018 DEKALB COUNTY REAL PROPERTY TAX STATEMENT

IRVIN J. JOHNSON TAX COMMISSIONER

PAY ONLINE AT www.dekalbtax.org

OWNER
CO-OWNER
PARCEL ID / PIN
PROPERTY ADDRESS
TAX DISTRICT

APPRAISAL VALUES AND EXEMPTION INFORMATION

TOTAL APPRAISAL	412,700	EXEMPTION CODE	H1F
40% ASSESSMENT	165,080	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	40,160

The 2018 tax bill includes a county Equalized Homestead Option Sales Tax (EHOST) credit. Application of the EHOST credit will reduce the gross ad valorem tax amount paid by qualified homeowners. O.C.G.A. §48-8-109.5 (d) (Provided by the Office of the DeKalb County CEO).

County Government Taxes are levied by the Board of Commissioners and represent 11.74% of your tax statement							
Board of Education School Taxes are levied by the Board of Education and represent 77.29% of your tax statement							
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 10.97% of your tax statement							
TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	E-HOST CREDIT	NET TAX DUE
COUNTY OPNS	165,080	.0096380	1,591.04	387.06	96.38	943.68	163.92
HOSPITALS	165,080	.0007260	119.85	29.16	7.26	71.09	12.34
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SCHOOL SUBTOTAL							3,536.80
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CITY TAXES	165,080	.0027400	452.32	248.02	54.80	0.00	149.50
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	69 UNIT(S)	.4	27.60	0.00	0.00	0.00	27.60
OTHER SUBTOTAL							502.10
TOTAL PROPERTY TAXES							
TOTAL DUE		0.039704	6,906.94	801.60	475.06	1,054.30	4,575.98

How Are My Taxes Calculated?

When understanding how your taxes are calculated one must begin with the 40% assessment value (\$165,080). 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 are levied by the Board of Commissioners and represent 11.74% of your tax statement							
Board of Education School Taxes are levied by the Board of Education and represent 77.29% of your tax statement							
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 10.97% of your tax statement							
TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	EHOST CREDIT	NET TAX DUE
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HOSPITALS	165,080	.0007260	119.85	29.16	7.26	71.09	12.34
COUNTY BONDS	165,080	.0003280	54.15	13.19	0.00	0.00	40.96
UNIC BONDS	165,080	.0004050	66.86	16.26	0.00	0.00	50.60
FIRE	165,080	.0026870	443.57	107.91	26.87	39.53	269.26
COUNTY SUBTOTAL							537.08

1. First, Take the taxable assessment value (\$165,080) and multiply it by the corresponding millage rate (.0096380).

*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 \$1,591.04. 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 (\$40,160) by the corresponding millage rate (.0096380) which results in a frozen exemption of \$387.06.

County Government Taxes are levied by the Board of Commissioners and represent 11.74% of your tax statement							
Board of Education School Taxes are levied by the Board of Education and represent 77.29% of your tax statement							
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 10.97% of your tax statement							
TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	E-HOST CREDIT	NET TAX DUE
COUNTY OPNS	165,080	.0096388	1,591.04	387.06	96.38	943.68	163.92
HOSPITALS	165,080	.0007260	119.85	29.16	7.26	71.09	12.34
COUNTY BONDS	165,080	.0003280	54.15	13.19	0.00	0.00	40.96
UNIC BONDS	165,080	.0004050	66.86	16.26	0.00	0.00	50.60
FIRE	165,080	.0026870	443.57	107.91	26.87	39.53	269.26
COUNTY SUBTOTAL							537.08

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 \$96.38 exemption.

6. Finally, the E.HOST tax credit must be applied. Please note that the E.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 2018 the E.HOST credit was 100%. This credit is determined after both the frozen and homestead exemptions are deducted from the gross tax liability ($1,591.04 - 387.06 - 96.38 = 943.68$). This final amount (\$943.68) is then multiplied by the E.HOST credit for that given year (100%) and the resulting number (\$943.68) is your E.HOST credit.

County Government Taxes are levied by the Board of Commissioners and represent 11.74% of your tax statement							
Board of Education School Taxes are levied by the Board of Education and represent 77.29% of your tax statement							
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 10.97% of your tax statement							
TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	E-HOST CREDIT	NET TAX DUE
COUNTY OPNS	165,080	.0096388	1,591.04	387.06	96.38	943.68	163.92
HOSPITALS	165,080	.0007260	119.85	29.16	7.26	71.09	12.34
COUNTY BONDS	165,080	.0003280	54.15	13.19	0.00	0.00	40.96
UNIC BONDS	165,080	.0004050	66.86	16.26	0.00	0.00	50.60
FIRE	165,080	.0026870	443.57	107.91	26.87	39.53	269.26
COUNTY SUBTOTAL							537.08

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

$$\text{Frozen Exemption } (\$387.06) + \text{HMST Exemption } (\$96.38) + \text{E.HOST Credit } (\$943.68) = \$1,437.12$$

County Government Taxes are levied by the Board of Commissioners and represent 11.74% of your tax statement							
Board of Education School Taxes are levied by the Board of Education and represent 77.29% of your tax statement							
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 10.97% of your tax statement							
TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	E-HOST CREDIT	NET TAX DUE
COUNTY OPNS	165,080	.0096388	1,591.04	387.06	96.38	943.68	163.92
HOSPITALS	165,080	.0007260	119.85	29.16	7.26	71.09	12.34
COUNTY BONDS	165,080	.0003280	54.15	13.19	0.00	0.00	40.96
UNIC BONDS	165,080	.0004050	66.86	16.26	0.00	0.00	50.60
FIRE	165,080	.0026870	443.57	107.91	26.87	39.53	269.26
COUNTY SUBTOTAL							537.08

When the sum of the exemptions (\$1,437.12) is subtracted from the Gross Tax Amount (\$1,591.04) you will arrive at your final adjusted tax liability for the levied tax. In this case that final amount is \$162.92.

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 \$4,575.98.

County Government Taxes are levied by the Board of Commissioners and represent 11.74% of your tax statement							
Board of Education School Taxes are levied by the Board of Education and represent 77.29% of your tax statement							
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 10.97% of your tax statement							
TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	E-HOST CREDIT	NET TAX DUE
COUNTY OPNS	165,080	.0096380	1,591.04	387.06	96.38	943.68	163.92
HOSPITALS	165,080	.0007260	119.85	29.16	7.26	71.09	12.34
COUNTY BONDS	165,080	.0003280	54.15	13.19	0.00	0.00	40.96
UNIC BONDS	165,080	.0004050	66.86	16.26	0.00	0.00	50.60
FIRE	165,080	.0026870	443.57	107.91	26.87	39.53	269.26
COUNTY SUBTOTAL							537.08
SCHOOL OPNS	165,080	.0231800	3,826.55	0.00	289.75	0.00	3,536.80
SCHOOL SUBTOTAL							3,536.80
STATE TAXES	165,080	.0000000	0.00	0.00	0.00	0.00	0.00
CITY TAXES	165,080	.0027400	452.32	248.02	54.80	0.00	149.50
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	69 UNIT(S)	.4	27.60	0.00	0.00	0.00	27.60
OTHER SUBTOTAL							502.10
TOTAL PROPERTY TAXES							
TOTAL DUE		0.039704	6,906.94	801.60	475.06	1,054.30	4,575.98

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 2017 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 (\$248.02) by the Gross Tax Amount (\$452.32). This results in a value of .5483286

State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 12.00% 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	165,080		.0000000		0.00	0.00	0.00	0.00		0.00
CITY TAXES	165,080		.0027400		452.32	248.02	54.80	0.00		149.50
DEKALB SANI	1 UNIT(S)		285		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	69 UNIT(S)		.4		27.60	0.00	0.00	0.00		27.60
OTHER SUBTOTAL										502.10
TOTAL PROPERTY TAXES										
TOTAL DUE			0.039704		6,906.94	801.60	475.06	1,054.30		4,575.98

2. The 40% Assessment Value on your tax bill is now multiplied by this value (.5483286) and results in a value of \$90,518.09 which will now be converted into a dollar value that is rounded to the nearest tens place (\$90,520.00). This is the Net Frozen Exemption related to the city base assessment freeze (see Net Frozen Exemption pg.3).

APPRAISAL VALUES AND EXEMPTION INFORMATION

TOTAL APPRAISAL	412,700	EXEMPTION CODE	H1F
40% ASSESSMENT	165,080	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	40,160

3. Subtracting this net frozen exemption value (\$90,520.00) from the 40% Assessment value (\$165,080) will result in the Brookhaven base assessment freeze, which in this case is \$74,560.
4. Multiply the gross tax amount (\$452.32) by the percentage difference between the Net Frozen Exemption (\$90,520) and the 40% Assessment (\$165,080), which in this case equates to 54.83% (See Net Frozen Exemption Value, Pg.7 Step 3).

5. $\$452.32$ (City Gross Tax Amount) * 54.83% = $\$248.02$ (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 are levied as applicable by State, City, or County authorities and represent 12.00% 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	165,080		.000000		0.00	0.00	0.00	0.00		0.00
CITY TAXES	165,080		.0027400		452.32	248.02	54.80	0.00		149.50
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	69 UNIT(S)		.4		27.60	0.00	0.00	0.00		27.60
OTHER SUBTOTAL										502.10
TOTAL PROPERTY TAXES										
			TOTAL MILLAGE		GROSS TAX AMOUNT	FROZEN EXEMPTION	CONST-HMST EXEMPTION	HOST CREDIT		NET TAX DUE
TOTAL DUE			0.039704		6,906.94	801.60	475.06	1,054.30		4,575.98

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 ($\$252.32 - \$248.02 - 54.80 = \$149.50$)

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](#) or by phone at **(404) 298-4000**.
- 🔗 For detailed information regarding the DeKalb County HOST tax, please click [here](#).
- 🔗 If you are interested in learning more about the DeKalb County Appeals process, click [here](#).
- 🔗 There is also a [FAQ's page](#) at the DeKalb County Tax Commissioners website that outlines some of the most commonly asked regarding taxes in DeKalb County

City of Brookhaven
Fee Schedule

Parks and Recreation	
Aquatic Services	
REZONING FROM ANY DISTRICT/MAJOR MODIFICATION	Price
Daily Pool Admission: Adult	\$5.00
Daily Pool Admission: Child	\$3.00
Daily Pool Admission: Senior	\$1.00
Daily Pool Admission: Under 3 years old	Free
Seasonal Pool Pass: Single Adult	\$120.00
Seasonal Pool Pass: Single Child	\$80.00
Seasonal Pool Pass: Single Senior	\$60.00
Seasonal Pool Pass: Family of Four	\$250.00
Pool Rental: Two hour rental with a 2 hour minimum	\$100.00
Gym Services	
Daily Open Gym Admission: Adult	\$2.00
Daily Open Gym Admission: 13-17 years old	\$1.00
Daily Open Gym Admission: 12 years and under	Free
Open Gym Seasonal Pass: 6 month Adult	\$30.00
Open Gym Seasonal Pass: 1 month Adult	\$10.00
Open Gym Seasonal Pass: 6 month Child	\$15.00
Open Gym Seasonal Pass: 6 month Child	\$5.00
Facility Rental Rates (Prices are listed as Brookhaven Resident/ Non-Resident)	
Lynwood Inside Rooms	\$35.00/\$70.00
Briarwood Inside Rooms	\$25.00/\$50.00
Ashford Park Building	\$50.00/ \$100.00
Tennis Courts	\$7.00/ \$10.00
Blackburn Pavilion	\$40.00/\$80.00
MCP/Georgian Hills/Lynwood Pavilions	\$25.00/\$50.00
Gymnasiums	\$60.00/\$120.00
Class/ Program Rates (Classes Currently Ongoing)	
Yoga	\$48.00/month or \$10.00/\$20.00 for drop-ins
Art Lessons	\$112.00 per Session
Ageless Grace	\$32/month or \$10.00 for drop-ins
Gymnastics	\$120 for the Fall Session or \$10 for drop-ins
Expired/ Upcoming Classes	
Briarwood Boot Camp	\$90.00 for the session
Zumba	\$45.00/ month r \$10.00 for drop-ins
LEGO Workshops	\$45.00 for the workshop
Yoga in the Park	\$30.00 for the Summer Pass or \$5.00 for drop-ins
Partner Programs (Percentage of Revenues given to Parks Department from organizing entity)	
Lynwood Boot Camp	\$100.00 for 8 weeks/ \$55.00 for 4 weeks/ \$15.00 for drop-ins
Petsaver First Aid	\$120.00 for one day class
REI Outdoor Classes	Depending on the type of class offered pricing can range from \$10.00-\$100.00
Creative Movement and Dance	Pricing ranges from \$10.00-\$100.00 depending on the number of registrants and the duration of the class signed up for.

City of Brookhaven
Fee Schedule

Community Development							
Planning and Zoning Fees							
	TO:	Acreage					
		0 to 5	5+ to 10	10+ to 20	10+ to 20	20+ to 100	100+
	REZONING FROM ANY DISTRICT/MAJOR MODIFICATION	R-200, R-150, R-30,000, R-20,000, R-100, R-85, R-75, R-60, R-A5, R-50, R-A8	\$500	\$1,000	\$1,500	\$1,500	\$2,000
	R-DT, RM-150, RM-100, RM-85, RM-75, RM-HD, MHP, TND, NCD, R-NCD, O-1, O-I-T, O-D, OCR, NS, C-1, C-2, M, M-2, PC-	\$750	\$1,500	\$2,000	\$2,000	\$2,500	\$3000 plus an additional \$50 per acre for any portion thereof over 100 acres. Maximum fee= \$10,000
Use Permit	All Types	\$400					
Minor Modification	Any Minor Modification Request			\$300 plus \$100 for each additional modification request on the same piece of property.			
Variance Petitions							
Variance, Administrative Variance, Special Exception	Single-Family Residential Zoning Districts			\$250 plus \$50 for each additional variance request on the same piece of property.			
	Multi-Family Districts, Non-Residential Districts, and Commercial Uses in Residential			\$350 plus \$100 for each additional variance request			
	All Signs			\$350 plus \$100 for each additional variance request			
Public Notice							
All Land Use & Variance Petitions (except Administrative & Minor)	Signs		\$135 per 500 feet per frontage				
	Advertising (Newspaper)		\$20				
Revisions							
Revisions	All Land Use & Variance Petitions (except Administrative & Minor)						\$150 for each submittal of a revision
Other							
Administrative Permit	Type			Fee			
	Special Events/Film Permits			\$100			
	Temporary Outdoor Sales			\$50 plus \$10 per day			
	All other Administrative Permits			\$100			

City of Brookhaven
Fee Schedule

Permit Fees				
Valuations For Uses Listed in the ICC Building Valuation Data Construction Cost Table	Use	Permit Fee		Minimum Permit Fee
	New Construction/ Addition- One & Two Family Residential	\$6.50 per \$1000 of Valuation		\$175
	New Construction/ Addition- Non- Residential & Multi- Family	\$6.50 per \$1000 of Valuation		\$175
	New Construction of Building Shell Only	80% x \$6.50 per \$1000 of Valuation		\$175
Sign Permits				
Banner	Fee			
	\$25			
Wall Sign	Sign Area		Fee	
	Under 50 ft ²		\$50	
	50 ft ² to 100 ft ²		\$75	
	Over 100 ft ²		\$100	
Ground Sign	Sign Area		Fee	
	Under 50 ft ²		\$100	
	50 ft ² to 100 ft ²		\$150	
	Over 100 ft ²		\$200	
Special Event Signs	Number of Signs (Max. signage of 200 ft²)		Deposit (refunded upon submittal of affidavit within 7 days of removal)	
	0 ft ² - 10 ft ²		\$100	
	11 ft ² - 50 ft ²		\$250	
	51 ft ² -100 ft ²		\$400	
	101 ft ² -200 ft ²		\$750	
	200 ft ² +		\$900	

City of Brookhaven
Fee Schedule

Permit Fees				
	Use	Permit Fee	Minimum Permit Fee	
Valuations For Uses Listed in the ICC Building Valuation Data Construction Cost Table	New Construction/ Addition	\$6.50 per \$1000 of valuation	\$175	
	New Construction - Foundation Only	10% of \$6.50 per \$1000 of valuation of building	\$175	
	New Construction - Building Shell 1-3 stories	40% of \$6.50 per \$1000 of valuation	\$175	
	New Construction of Building Shell, 4 or more stories	80% x \$6.50 per \$1000 of valuation	\$175	
	Tenant Finish - in 1-3 story Building Shell	40% x \$6.50 per \$1000 of valuation	\$175	
	Tenant Finish - in Shell Building 4 stories or more	20% x \$6.50 per \$1000 of valuation	\$175	
	Interior Alteration Of Existing Building - Major	40% x \$6.50 per \$1000 of valuation	\$175	
	Interior Alteration Of Existing Building Minor	20% x \$6.50 per \$1000 of valuation	\$176	
	Conversion of Unconditioned Space to Occupied Space	40% x \$6.50 per \$1000 of valuation	\$175	
	Accessory Structure	\$6.50 per \$1000 of valuation	\$75	
	Other	Pool/ Spa	\$6.50 per \$1000 of valuation	\$175
		Cell Tower/ Co- Location/Upgrade	\$6.50 per \$1000 of valuation	\$175
Minor Alteration/Repairs		Flat fee	\$75	
Demolition of Structure		Flat fee	\$200	
Demolition - Interior Only		Flat fee	\$200	
Temporary Structure/Construction Trailer (also requires electrical permit)		Flat fee	\$75	
Trade Permit - Pertaining to a Building Permit		15% of building permit fee	\$76	
Trade Permits- Stand-Alone Project		Flat fee	\$75	
T-Pole. Temporary Power		Flat Fee	\$75	
Low Voltage Permit - Residential		Flat Fee	\$75	
Low Voltage Permit - Commercial		Flat Fee	\$75	

City of Brookhaven
Fee Schedule

Building Services	Residential Plan Scanning for Submittal (up to 1" x 17", 10 page	Flat fee	\$25
	Safety Inspection for Gas/Electric Service	Flat fee	\$75
	Certificate of Occupancy/Certificate of	Flat fee	\$50
	Temporary Certificate of Occupancy	Flat fee	\$200
	Re-inspection for Non-Compliance, First (to be paid in advance)	Flat fee	\$50
	Re-inspection for Non-Compliance, Subsequent (to be paid in advance)	Flat fee	\$100
	Change of Contractor	Flat fee	\$100
	Permit Extension (90 Days)	Flat fee	\$50
	Replacement of Permit, CO, or Inspection Card	Flat Fee	\$25
	Construction Hours Sign	Flat Fee	\$40
	Working without a Permit	Double Permit Fee	

Review Fees for Building Permits

Review Type	Review Fee	Fee
Building Plan Review - Commercial, Multi-Family (includes Fire Marshal Review Fees)	50% of Building permit fee	\$250 min.
Building Plan Review - Residential	25% of building permit fee	\$100 min.
Site Plan Review for Building Permit (New Construction, if no LDP)	Flat fee	\$800
Site Plan Review for Building Permit (Accessory Structure, Small Addition, Deck, Porch, Garage, Retaining Wall >4', etc.)	Flat fee	\$200
Site Plan Review for Pool/Spa Permit	Flat fee	\$400
Resubmittal - Building Permit (2nd and subsequent reviews)	Flat fee	\$250
Revision to Permitted Project - depending on scope of changes, may incur additional review or permit fees	Up to original review fee	

DEVELOPMENT PERMIT FEES

Plats		
Final/Preliminary Plat	\$200 plus \$ per lot	
Lot Split/Combination/Reconfiguration/Address Plat	\$200	
Land Disturbance Plan Review		

City of Brookhaven
Fee Schedule

Permit Type	Flat fee	Lot/Acreage Fee
Residential - Subdivision	\$300	\$50/lot
Residential - Single Family Attached	\$300	\$50/disturbed acre
Commercial/Multi-Family/Other	\$300	\$50/disturbed acre
Resubmittal - LDP (2nd and subsequent reviews)	\$200	N/A
Resubmittal - Minor Site Work (2nd and subsequent reviews)	\$50	N/A
Land Disturbance Permit		
Permit Type	Flat fee	#NAME?
Single Family Detached < 2 acres	\$500	\$200/disturbed acre (min. 1 acre)
Single Family Detached > 2 acres	\$700	\$300/disturbed acre (min. 1 acre)
Single Family Attached	\$500	\$200/disturbed acre (min. 1 acre)
Multi-Family/Commercial/Other	\$600	\$200/disturbed acre (min. 1 acre)
NPDES Fee (Applies to Project >= 1 Disturbed Acre)	N/A	\$40/ disturbed acre
Minor Site Work (Driveways, Patio, Retaining Wall <4', Minor Grading, Hardscapes, Etc.)	\$75	N/A
Arborist/Environmental		
State Water Determination Fee		\$200
Arborist Tree Assessment Fee		\$100 per site visit
Tree Permit		\$25
Tree Recompense Fund		per DBH inch
Fire Marshal Fees		
Permits		
	Type	Permit Fee
Fire System Permit	Hood Suppression System, Alarm/Detection System, Automatic Sprinkler System, Fire Line	\$75
Food Truck Permit	Annual Fee	\$300

City of Brookhaven
Fee Schedule

Plan Review			
	Type	Fee	
Occupancy	Review	\$75	
Life/Safety/Accessibility/Site/Fire Line	Initial Review	\$100	
	1st Resubmittal	\$50	
	Each Additional Review	\$150	
Hood Suppression System	Initial Review	\$100	
	1st Resubmittal	\$50	
	Each Additional Review	\$150	
	Type	Fee	
	Square Ft of Space:	<= than 121,000 SF	> than 12,000 SF
Alarm/Detection System	Initial Review	\$100	\$150
	1st Resubmittal	\$50	\$75
	Each Additional Review	\$150	\$200
Automatic Sprinkler	Initial Review	\$100	\$150
	1st Resubmittal	\$50	\$75
	Each Additional Review	\$150	\$200
Fire Line	Initial Review	\$100	\$150
	1st Resubmittal	\$50	\$75
	Each Additional Review	\$150	\$200
Inspections			
	Type	Fee	
Inspection	Occupancy, Life/Safety, Hood Light Test, Hood Balloon Test, Alarm, Sprinkler, Fire Line/Site: 50%, 80%, 100% Fire Marshal for construction	\$100 each	
Additional Inspections	As required	\$100 each	
Re-Inspections	Re-inspection for Non-Compliance, First (to be paid in advance)	\$50	
	Re-inspection for Non-Compliance, Subsequent (to be paid in advance)	\$100	

City of Brookhaven
Fee Schedule

Police Department	
Type of Service Provided	Amount of Fee Charged
REZONING FROM ANY DISTRICT/MAJOR MODIFICATION	\$5.00
Administrative Research	Determined by Preparation time and pay rate
Alcohol Permit	\$40.00
Arrest Report	\$5.00
Background Check with Fingerprints	\$100.00
Criminal History/ Non- Resident	\$20.00
Criminal History/ Resident	\$10.00
Dash Cam Video	Determined by Preparation time and pay rate
E911 Audio/ CAD Report	\$5.00
Fingerprints- Non- Submit	\$15.00
Pawn Shop Permit	\$200.00
Postage	Based on Postage Weight
Precious Metals Dealer	\$300.00
Precious Metal Employee	\$50.00
Replacement/ Additional Permit	\$10.00
Sexually Oriented Business Employee Permit	\$250.00 (Renewal is \$200.00)
Solicitor (Door-to-Door) Permit	\$100.00
Taxi Driver Permit	\$100.00
Vehicle Fee	\$10.00
Copies	\$.10 per page

City of Brookhaven
Fee Schedule

Finance			
Occupational License Tax			
REZONING FROM ANY DISTRICT/MAJOR MODIFICATION			
Industry Type	Gross Receipt Rate	Employee Rate	
Agriculture, Forestry, Fishing, and Hunting	\$0.00063	\$8	
Mining	\$0.00117	\$14	
Utilities	\$0.00045	\$6	
Construction	\$0.00063	\$8	
Manufacturing	\$0.00081	\$10	
Wholesale and Trade	\$0.00063	\$8	
Transportation and Warehousing	\$0.00063	\$8	
Information	\$0.00099	\$12	
Finance and Insurance	\$0.00117	\$14	
Real Estate Rental and Leasing	\$0.00117	\$14	
Professional, Scientific, and Technical Services	\$0.00117	\$14	
Management of Companies and Enterprises	\$0.00099	\$12	
Administrative and Support and Waste Management Services	\$0.00117	\$14	
Educational Services	\$0.00117	\$14	
Health Care and Social Assistance	\$0.00099	\$14	
Arts, Entertainment, and Recra	\$0.00099	\$12	
Accomodation, Food Services, and Drinking Places	\$0.00063	\$8	
Other Services	\$0.00117	\$14	
Insurance Companies			
Fee/Tax Type	Due Date	Min. Charge	Charge Rate
License Fee	Due Jan 1st; Annual Licence	N/A	\$100.00 + 1.0% of Gross Direct Premiums
Insurance Premium Tax	Due Jan 1st; Annual/One-Time Fee	N/A	\$100.00 + 1.0% of Gross Direct Premiums
Financial Institutions			
Fee/Tax Type	Due Date	Min. Charge	Charge Rate
Financial Institutions Tax	March 1st; Annual One-time fee	\$1,000.00	1/4 of 1.0% of Gross Reciepts
Alcohol Related Permits and Licences			
Fee/Tax Type	Description	Charge Rate	

City of Brookhaven
Fee Schedule

Alcoholic Beverage Privilege Permit	Privilege of a group, organization or business to "have beer and/wine" in association with pavilion rental at a City park. Liquor is not allowed. Sale of alcohol is not allowed.	Beer and/or wine presence: \$75.00
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Alcoholic Related Permits and Licences (cont.)

Alcohol Beverage License: Payment in Full must be made by cashier's check, certified funds, or money order. Criminal history and fingerprinting required. Calculated by adding Administrative fees plus applicable "per month" fees together

	Administrative Fee (Beer and/or Wine	\$100.00
	Administrative Fee (Liquor)	\$200.00
	Beer Only (per month)	\$50.00
	Wine Only (per month)	\$50.00
	Beer & Wine (per month)	\$75.00
	Liquor-Retail or COP (per month)	\$333.00
	Additional Movable Bars (per Month)	\$25.00
	Additional Fixed Bars (per month)	\$50.00
	Sunday Sales (per month)	\$91.66
	Patio Permit (annual)	\$50.00

Alcohol Renewal: Payment in Full must be made by cashier's check, certified funds, or money order. Due (Postmarked) Nov. 30th, No Renewals are accepted after December 31st. Annual Fee varies by alcohol class and service, as well as price per bar. Subject to Penalty and Interest.

	Beer, Wine, Liquor, Sunday Sales : COP	\$6,000.00
	Beer, Wine, Liquor, Sunday Sales : Package	\$4,900.00
	Beer Only: Package	\$600.00
	Beer Only: COP	\$600.00
	Wine Only: Package	\$600
	Wine Only: COP	\$900.00
	Beer & Wine Combination: Package	\$900.00
	Beer & Wine Combination: COP	\$900.00
	Liquor: Package	\$4,000.00
	Liquor: COP	\$4,000.00
	Sunday Sales: COP	\$1,100
	Additional fixed Bars (per bar)	\$600.00
	Additional Movable Bars (per bar)	\$300.00
	Wholesaler/ Importer: Beer	\$600.00
	Wholesaler/ Importer: Wine	\$600.00
	Wholesaler/ Importer: Liquor	\$4,000.00
	Fraternal Organization: Beer and/or Wine	\$500.00
	Fraternal Organization: Liquor	\$1,000.00

Wine Tasting: City of brookhaven Occupational and Alcoholic Beverage Licenses are Still Required

City of Brookhaven
Fee Schedule

Administrative Fee	\$100.00
Wine Tasting (per day)	\$50.00
Wine Tasting (per annum)	\$300.00
Pouring Permit (per individual)	\$60.00
Background Check	\$50.00

Alcohol Related Permits and Licenses (cont.)
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Beer Tasting: City of Brookhaven Occupational and Alcoholic Beverage Licenses still Required	
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	Administrative Fee	\$100.00
	Beer Tasting (per day)	\$50.00
	Beer tasting (per annum)	\$300.00
	Pouring Permit (per Individual)	\$60.00
	Background Check	\$50.00

One-Day Sunday Sales: Must be a Restaurant with a six-day (Mon-Sat) current alcohol pouring permit or hotel/motel with license and ballrooms, meeting rooms, reception or patio area.	
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	Administrative Fee	\$100.00
	Permit Fee	\$100.00

Patio Permit: Must be the same address as the licensed premises; served from the same bar or location; accessed thru premises and/or one external (one entry/exit); any hotel/motel with license and ballrooms, meeting rooms, reception or patio area.	
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	Administrative Fee	\$100.00
	Permit Fee	\$100.00