



Understanding Your DeKalb County Property Tax Bill

The DeKalb County property tax statement (example below) is a summation of all property tax information specific to an individual property and delineates your county, schools, and city property tax liabilities as calculated by the DeKalb County Tax Commissioner. This document has been created help property owners understand their tax statement as well as how the net tax due is calculated. For the purposes of this instructional, the 2023 DeKalb County Real Property Tax Statement is used.



2023 DEKALB COUNTY REAL ESTATE TAX STATEMENT

JOHNSON TAX COMMISSIONER

PAY ONLINE OR SIGN UP FOR PAPERLESS BILLING AT www.dekalbtax.org

| | | | | | |
|--|------------|---|-----------|----------------------|---------|
| OWNER CO-OWNER PARCEL ID / PIN PROPERTY ADDRESS TAX DISTRICT | [REDACTED] | APPRAISAL VALUES AND EXEMPTION INFORMATION | | | |
| | | TOTAL APPRAISAL | 1,025,600 | EXEMPTION CODE | H1F |
| | | 40% ASSESSMENT | 410,240 | BASE ASSESSMENT FRZ | 306,840 |
| | | APPEAL ASSESSMENT | 348,704 | NET FROZEN EXEMPTION | 41,864 |

The 2023 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 9.87% of your tax statement | | | | | | | | | | | | | | |
|--|--------------------|---|-----------------|---|------------------|---|------------------|---|----------------------|---|-----------------|---------------|---|-----------------|
| Board of Education School Taxes are levied by the Board of Education and represent 76.95% of your tax statement | | | | | | | | | | | | | | |
| State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 13.18% of your tax statement | | | | | | | | | | | | | | |
| TAXING AUTHORITIES | TAXABLE ASSESSMENT | x | MILLAGE | = | GROSS TAX AMOUNT | - | FROZEN EXEMPTION | - | CONST-HMST EXEMPTION | - | EHOST CREDIT | HTRG CREDIT | = | NET TAX DUE |
| COUNTY OPNS | 348,704 | | .0092090 | | 3,211.22 | | 385.53 | | 92.09 | | 2,733.60 | 0.00 | | 0.00 |
| HOSPITALS | 348,704 | | .0003790 | | 132.16 | | 15.87 | | 3.79 | | 112.50 | 0.00 | | 0.00 |
| COUNTY BONDS | 348,704 | | .0000000 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | 0.00 | | 0.00 |
| UNIC BONDS | 348,704 | | .0004790 | | 167.03 | | 20.05 | | 0.00 | | 0.00 | 0.00 | | 146.98 |
| FIRE | 348,704 | | .0028370 | | 989.27 | | 118.76 | | 28.37 | | 0.00 | 51.07 | | 791.07 |
| COUNTY SUBTOTAL | | | | | | | | | | | | | | 938.05 |
| SCHOOL OPNS | 348,704 | | .0229800 | | 8,013.22 | | 0.00 | | 287.26 | | 0.00 | 413.64 | | 7,312.32 |
| SCHOOL SUBTOTAL | | | | | | | | | | | | | | 7,312.32 |
| STATE TAXES | 348,704 | | .0000000 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | 0.00 | | 0.00 |
| CITY TAXES | 348,704 | | .0027400 | | 955.45 | | 114.71 | | 98.64 | | 0.00 | 49.32 | | 692.78 |
| CITY BONDS | 348,704 | | .0004900 | | 170.86 | | 20.50 | | 17.64 | | 0.00 | 0.00 | | 132.72 |
| DEKALB SANI | 1 UNIT(S) | | 265 | | 265.00 | | 0.00 | | 0.00 | | 0.00 | 0.00 | | 265.00 |
| STORM WATER | 1 UNIT(S) | | 100.5 | | 100.50 | | 0.00 | | 0.00 | | 0.00 | 0.00 | | 100.50 |
| STREET LIGHT | 154 UNIT(S) | | .4 | | 61.60 | | 0.00 | | 0.00 | | 0.00 | 0.00 | | 61.60 |
| OTHER SUBTOTAL | | | | | | | | | | | | | | 1,252.60 |
| TOTAL PROPERTY TAXES | | | | | | | | | | | | | | |
| TOTAL DUE | | | 0.039114 | | 14,066.31 | | 675.42 | | 527.79 | | 2,846.10 | 514.03 | | 9,502.97 |

THE "HTRG CREDIT" REDUCTION SHOWN ON YOUR BILL IS THE RESULT OF HOMEOWNER TAX RELIEF ENACTED BY THE GOVERNOR AND THE GENERAL ASSEMBLY OF THE STATE OF GEORGIA.

SPECIAL NOTICE: AS REQUIRED BY STATE LAW O.C.G.A. 48-5-311, THIS IS A **TEMPORARY** BILL PENDING THE RESOLUTION OF YOUR APPEAL. IF AN APPEAL HAD NOT BEEN FILED, YOUR TAXES WOULD HAVE BEEN \$10,917.07 BASED ON THE ORIGINAL ASSESSMENT OF 410,240. THIS **TEMPORARY** BILL OF \$9,502.97 IS BASED ON AN APPEAL ASSESSMENT OF 348,704. PAYMENTS ARE STILL REQUIRED BY OCTOBER 2ND AND NOVEMBER 15TH. THE FINAL AMOUNT WILL BE ADJUSTED WHEN THE APPEAL IS RESOLVED. IF THE APPEAL IS RESOLVED BEFORE NOVEMBER 15TH, A BILL WILL BE ISSUED FOR THE BALANCE DUE OR A REFUND WILL BE SENT FOR ANY OVERPAYMENT. INTEREST APPLIES AFTER NOVEMBER 15TH.

OUR RECORDS INDICATE THAT A MORTGAGE COMPANY IS RESPONSIBLE FOR PAYMENT OF TAXES. IF A MORTGAGE COMPANY IS NOT RESPONSIBLE, PLEASE SUBMIT PAYMENT AS SHOWN BELOW.

YOUR TOTAL TAX SAVINGS FOR THIS YEAR IS \$4,049.31. A REDUCTION OF \$527.79 IS DERIVED FROM YOUR LOCAL CONSTITUTIONAL HOMESTEAD EXEMPTION(S). THE E-HOST CREDIT OF \$2,846.10 IS THE RESULT OF AN ADDITIONAL HOMESTEAD EXEMPTION FUNDED BY PROCEEDS FROM THE EQUALIZED HOMESTEAD OPTION SALES TAX. THE PROPERTY TAX FREEZE EXEMPTION SAVED YOU \$675.42.

Appraisal Values and Exemption Information

Located in the top right corner of the property tax statement are several numeric values which illustrate the property's total appraisal, 40% assessment value, and base assessment freeze value, as well as a code indicating the type of exemption applied to the property. Each of these items are defined below.

Total Appraisal (\$1,025,600) – This amount represents the fair market value of the 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 | 1,025,600 | EXEMPTION CODE | H1F |
| 40% ASSESSMENT | 410,240 | BASE ASSESSMENT FRZ | 306,840 |
| APPEAL ASSESSMENT | 348,704 | NET FROZEN EXEMPTION | 41,864 |

40% Assessment (\$410,240) – 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 valuation a property may be taxed upon in the absence of a homestead exemption and/or a base assessment freeze or other exemptions.

| <u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u> | | | |
|--|----------------|----------------------|---------|
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Appeal Assessment (\$348,704) – In the case of a successful property assessment appeal with the Dekalb County Board of Appeals, the adjudicated assessment value will appear here. In the case of this particular property tax statement, there has been an adjustment of **\$61,536** made as the result of an assessment appeal ($\$410,240 - \$61,536 = \$348,704$).

| <u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u> | | | |
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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> | | | |
|--|-----------|-----------------------|------------|
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Base Assessment FRZ (\$306,840) – The Base Assessment FRZ (Freeze) is the property value from which taxes are calculated. For County property taxes, the base assessment freeze is the result of a successful property assessment freeze application. This freeze for assessment purposes protects property owners from increased DeKalb County property tax liability in the event the property increases in value. Note, the freeze does not apply to school property taxes.

NOTE: Both DeKalb County and the City of Brookhaven have Base Assessment FRZ for homesteaded properties, but the definition and methodology are different. The annual Tax Statement from DeKalb County only shows the County Base Assessment FRZ, which may or may not equal the City of Brookhaven Base Assessment FRZ.

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Net Frozen Exemption (\$41,864) – The Net Frozen Exemption amount is the difference between the property’s Appeal Assessment value (or the 40% Assessment value if Appeal Assessment value is zero) and the Base Assessment FRZ. ($\$348,704 - \$41,864 = \$306,840$)

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Property Tax Authorities

The Real Property Tax Statement contains three separate sections for taxation, one for each taxing authority (see below). The first reflects DeKalb County property taxes and the calculation of the amount levied for each individual DeKalb County property tax categories. The second is the DeKalb County Board of Education "School OPNS" property tax, and the third section contains the city and state property taxes as well as utility fees. Each section details the property taxes levied by each entity as well as the calculation, and concludes with the Net Tax Due.



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IRVIN J. JOHNSON TAX COMMISSIONER

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| | | | | | |
|--|--|---|-----------|----------------------|---------|
| OWNER CO-OWNER PARCEL ID / PIN PROPERTY ADDRESS TAX DISTRICT | | APPRAISAL VALUES AND EXEMPTION INFORMATION | | | |
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| TAXING AUTHORITIES | TAXABLE ASSESSMENT | x | MILLAGE | = | GROSS TAX AMOUNT | - | FROZEN EXEMPTION | - | CONST-HMST EXEMPTION | - | EHOST CREDIT | HTRG CREDIT | = | NET TAX DUE |
| COUNTY OPNS | 348,704 | | .0092090 | | 3,211.22 | | 385.53 | | 92.09 | | 2,733.60 | 0.00 | | 0.00 |
| HOSPITALS | 348,704 | | .0003790 | | 132.16 | | 15.87 | | 3.79 | | 112.50 | 0.00 | | 0.00 |
| COUNTY BONDS | 348,704 | | .0000000 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | 0.00 | | 0.00 |
| UNIC BONDS | 348,704 | | .0004790 | | 167.03 | | 20.05 | | 0.00 | | 0.00 | 0.00 | | 146.98 |
| FIRE | 348,704 | | .0028370 | | 989.27 | | 118.76 | | 28.37 | | 0.00 | 51.07 | | 791.07 |
| COUNTY SUBTOTAL | | | | | | | | | | | | | | 938.05 |
| SCHOOL OPNS | 348,704 | | .0229800 | | 8,013.22 | | 0.00 | | 287.26 | | 0.00 | 413.64 | | 7,312.32 |
| SCHOOL SUBTOTAL | | | | | | | | | | | | | | 7,312.32 |
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| CITY BONDS | 348,704 | | .0004900 | | 170.86 | | 20.50 | | 17.64 | | 0.00 | 0.00 | | 132.72 |
| DEKALB SANI | 1 UNIT(S) | | 265 | | 265.00 | | 0.00 | | 0.00 | | 0.00 | 0.00 | | 265.00 |
| STORM WATER | 1 UNIT(S) | | 100.5 | | 100.50 | | 0.00 | | 0.00 | | 0.00 | 0.00 | | 100.50 |
| STREET LIGHT | 154 UNIT(S) | | .4 | | 61.60 | | 0.00 | | 0.00 | | 0.00 | 0.00 | | 61.60 |
| OTHER SUBTOTAL | | | | | | | | | | | | | | 1,252.60 |
| TOTAL PROPERTY TAXES | | | | | | | | | | | | | | |
| TOTAL DUE | | | 0.039114 | | 14,066.31 | | 675.42 | | 527.79 | | 2,846.10 | 514.03 | | 9,502.97 |

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YOUR TOTAL TAX SAVINGS FOR THIS YEAR IS \$4,049.31. A REDUCTION OF \$527.79 IS DERIVED FROM YOUR LOCAL CONSTITUTIONAL HOMESTEAD EXEMPTION(S). THE E-HOST CREDIT OF \$2,846.10 IS THE RESULT OF AN ADDITIONAL HOMESTEAD EXEMPTION FUNDED BY PROCEEDS FROM THE EQUALIZED HOMESTEAD OPTION SALES TAX. THE PROPERTY TAX FREEZE EXEMPTION SAVED YOU \$675.42.

How Are Property Taxes Calculated?

When calculating property taxes, the rates are applied to the APPEAL ASSESSMENT (or 40% ASSESSMENT if APPEAL ASSESSMENT is zero) (\$348,704). The resulting number is the "GROSS TAX AMOUNT." Then, all exemptions and the credits are applied in sequence. Below is a step-by-step process outlining the calculation and how the "NET TAX DUE" is determined.

The "NET TAX DUE" is determined in the same fashion for each taxing authority, but the exemptions and credits may differ by taxing authority (i.e., county, schools, and city). The following example demonstrates the property tax calculation for the first line of the property tax statement "COUNTY OPNS." This example is followed by the City of Brookhaven portion of the property tax statement.

| APPRAISAL VALUES AND EXEMPTION INFORMATION | | | |
|---|----------------|----------------------|---------|
| TOTAL APPRAISAL | 1,025,600 | EXEMPTION CODE | H1F |
| 40% ASSESSMENT | 410,240 | BASE ASSESSMENT FRZ | 306,840 |
| APPEAL ASSESSMENT | 348,704 | NET FROZEN EXEMPTION | 41,864 |

| TAXING AUTHORITIES | TAXABLE ASSESSMENT | MILLAGE | GROSS TAX AMOUNT | - FROZEN EXEMPTION | - CONST-HMST EXEMPTION | E-HOST/HTRG-CREDIT | = NET TAX DUE |
|------------------------|--------------------|-----------------|------------------|--------------------|------------------------|--------------------|---------------|
| COUNTY OPNS | 348,704 | .0092090 | 3,211.22 | 385.53 | 92.09 | 2,733.60 | 0.00 |
| HOSPITALS | 348,704 | .0003790 | 132.16 | 15.87 | 3.79 | 112.50 | 0.00 |
| COUNTY BONDS | 348,704 | .0000000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNIC BONDS | 348,704 | .0004790 | 167.03 | 20.05 | 0.00 | 0.00 | 146.98 |
| FIRE | 348,704 | .0028370 | 989.27 | 118.76 | 28.37 | 51.07 | 791.07 |
| COUNTY SUBTOTAL | | | | | | | 938.05 |

- Using the APPEAL ASSESSMENT (\$348,704), multiply it by the corresponding millage rate (.0092090). This will result in the GROSS TAX AMOUNT (\$3,211.22). This would be the amount a property owner would pay in the absence of any exemptions or credits.

The millage rate is set by the taxing authority (county, schools, or city). The millage rate is typically referred to as the amount per \$1,000 of TAXABLE VALUE. Thus, the presentation of the millage rate can be either .0092090 or 9.209 per \$1,000.

The next step in determining the NET TAX DUE is calculating exemptions and credits.

2. First exemption is the FROZEN EXEMPTION. This is done by multiplying the NET FROZEN EXEMPTION (\$41,684) by the corresponding millage rate (.0092090) which results in a FROZEN EXEMPTION of \$385.53.

| APPRAISAL VALUES AND EXEMPTION INFORMATION | | | |
|---|-----------|-----------------------------|---------------|
| TOTAL APPRAISAL | 1,025,600 | EXEMPTION CODE | H1F |
| 40% ASSESSMENT | 410,240 | BASE ASSESSMENT FRZ | 306,840 |
| APPEAL ASSESSMENT | 348,704 | NET FROZEN EXEMPTION | 41,864 |

| TAXING AUTHORITIES | TAXABLE ASSESSMENT | MILLAGE | GROSS TAX AMOUNT | - | FROZEN EXEMPTION | - | CONST-HMST EXEMPTION | E-HOST/HTRG-CREDIT | = | NET TAX DUE |
|------------------------|--------------------|----------|------------------|---|------------------|---|----------------------|--------------------|---|---------------|
| COUNTY OPNS | 348,704 | .0092090 | 3,211.22 | | 385.53 | | 92.09 | 2,733.60 | | 0.00 |
| HOSPITALS | 348,704 | .0003790 | 132.16 | | 15.87 | | 3.79 | 112.50 | | 0.00 |
| COUNTY BONDS | 348,704 | .0000000 | 0.00 | | 0.00 | | 0.00 | 0.00 | | 0.00 |
| UNIC BONDS | 348,704 | .0004790 | 167.03 | | 20.05 | | 0.00 | 0.00 | | 146.98 |
| FIRE | 348,704 | .0028370 | 989.27 | | 118.76 | | 28.37 | 51.07 | | 791.07 |
| COUNTY SUBTOTAL | | | | | | | | | | 938.05 |

3. The second exemption is the homestead exemption "CONST-HMST EXEMPTION." Property owners who live in their DeKalb County property are eligible for a \$10,000 homestead exemption. The homestead exemption is calculated by multiplying the homestead exemption amount (\$10,000) by the millage rate (.009209) which results in a \$92.09 homestead exemption.

NOTE: Property owners must apply annually for this exemption through the DeKalb County Tax Commissioner's Office.

$$\$10,000 \times .0092090 = \$92.09$$

| TAXING AUTHORITIES | TAXABLE ASSESSMENT | MILLAGE | GROSS TAX AMOUNT | - | FROZEN EXEMPTION | - | CONST-HMST EXEMPTION | E-HOST/HTRG-CREDIT | = | NET TAX DUE |
|------------------------|--------------------|----------|------------------|---|------------------|---|----------------------|--------------------|---|---------------|
| COUNTY OPNS | 348,704 | .0092090 | 3,211.22 | | 385.53 | | 92.09 | 2,733.60 | | 0.00 |
| HOSPITALS | 348,704 | .0003790 | 132.16 | | 15.87 | | 3.79 | 112.50 | | 0.00 |
| COUNTY BONDS | 348,704 | .0000000 | 0.00 | | 0.00 | | 0.00 | 0.00 | | 0.00 |
| UNIC BONDS | 348,704 | .0004790 | 167.03 | | 20.05 | | 0.00 | 0.00 | | 146.98 |
| FIRE | 348,704 | .0028370 | 989.27 | | 118.76 | | 28.37 | 51.07 | | 791.07 |
| COUNTY SUBTOTAL | | | | | | | | | | 938.05 |

4. The next column on the property tax statement is the “E-HOST TAX CREDIT.” In November 2017, the voters of DeKalb County approved an E-HOST ballot issue that totals a 1% sales tax that is applied entirely as a property tax credit. Concurrent with voter approval of the E-HOST, voters approved a Special Purpose Local Option Sales Tax (SPLOST) of 1% for transportation infrastructure, public safety facilities, and maintenance of existing capital assets.

The value of the E-HOST credit varies annually based on actual sales tax collections and the value of annual homestead applications received.

With the exemptions and credits calculated, the NET TAX DUE can be calculated for “COUNTY OPNS”.

| | |
|--------------------|------------------------|
| \$3,211.22 | GROSS TAX AMOUNT |
| -\$385.53 | FROZEN EXEMPTION |
| -\$92.09 | CONST-HMST (homestead) |
| <u>-\$2,733.60</u> | E-HOST CREDIT |
| \$0.00 | NET TAX DUE |

The EHOST credit will never be greater than the Gross Tax Amount minus exemptions.

| TAXING AUTHORITIES | TAXABLE ASSESSMENT | MILLAGE | GROSS TAX AMOUNT | FROZEN EXEMPTION | CONST-HMST EXEMPTION | E-HOST/HTRG-CREDIT | NET TAX DUE |
|------------------------|--------------------|----------|------------------|------------------|----------------------|--------------------|---------------|
| COUNTY OPNS | 348,704 | .0092090 | 3,211.22 | 385.53 | 92.09 | 2,733.60 | 0.00 |
| HOSPITALS | 348,704 | .0003790 | 132.16 | 15.87 | 3.79 | 112.50 | 0.00 |
| COUNTY BONDS | 348,704 | .0000000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNIC BONDS | 348,704 | .0004790 | 167.03 | 20.05 | 0.00 | 0.00 | 146.98 |
| FIRE | 348,704 | .0028370 | 989.27 | 118.76 | 28.37 | 51.07 | 791.07 |
| COUNTY SUBTOTAL | | | | | | | 938.05 |

NOTE: The E-HOST credit does not apply to any millage-backed bonds “COUNTY BONDS” or “UNIC BONDS; the DeKalb County Schools property taxes “SCHOOLS OPNS,” or CITY TAXES.

Brookhaven City Property Tax Calculation

Though the methodology detailed above remains constant throughout the calculation of each levied property tax on the property tax statement, the City of Brookhaven has two variations. First, Brookhaven property owners of homesteaded properties have their assessments frozen from the time of purchase or from the City's incorporation in 2012, which is ever most recent date. The second variation is that the homestead exemption amount is \$36,000, which is higher than the homestead exemption amount used for the DeKalb County property taxes (\$10,000) and the schools property taxes (\$12,500).

To calculate the GROSS TAX AMOUNT value for City taxes, multiply the TAXABLE ASSESSMENT (\$348,704) by the current CITY TAXES MILLAGE (.0027400). This results in a value of **\$955.45**.

| TAXING AUTHORITIES | TAXABLE ASSESSMENT | MILLAGE | GROSS TAX AMOUNT | - FROZEN EXEMPTION | - CONST-HMST EXEMPTION | E-HOST/HTRG-CREDIT | = NET TAX DUE |
|--------------------|--------------------|----------|------------------|--------------------|------------------------|--------------------|---------------|
| CITY TAXES | 348,704 | .0027400 | 955.45 | 114.71 | 98.64 | 49.32 | 163.08 |
| CITY BONDS | 348,704 | .0004900 | 170.86 | 20.50 | 17.64 | 0.00 | 132.72 |
| COUNTY BONDS | 348,704 | .0000000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNIC BONDS | 348,704 | .0004790 | 167.03 | 20.05 | 0.00 | 0.00 | 146.98 |
| FIRE | 348,704 | .0028370 | 989.27 | 118.76 | 28.37 | 51.07 | 791.07 |

The FROZEN EXEMPTION (\$114.71) is calculated using the City of Brookhaven NET FROZEN EXEMPTION; however, this number does not appear on the DeKalb County Property Tax Statement. The NET FROZEN EXEMPTION reflected on the tax statement is the DeKalb County NET FROZEN EXEMPTION, which may or may not be the same as the City of Brookhaven NET FROZEN EXEMPTION. The following steps will illustrate the process of calculating both the City of Brookhaven BASE ASSESSMENT FRZ value as well as the City tax liability.

To calculate the BASE ASSESSMENT FRZ City of Brookhaven taxes, divide the FROZEN EXEMPTION for CITY TAXES (\$114.71) by the current CITY TAXES MILLAGE (.0027400). This results in a value of \$41,864 NET FROZEN EXEMPTION, which happens to equal the DeKalb County NET FROZEN EXEMPTION.

$$\$114.71 \div .0027400 = \$41,864$$

$$\$348,704 - \$41,864 = \$306,840$$

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| UNIC BONDS | 348,704 | .0004790 | 167.03 | 20.05 | 0.00 | 0.00 | 146.98 |
| FIRE | 348,704 | .0028370 | 989.27 | 118.76 | 28.37 | 51.07 | 791.07 |

The next exemption for City taxes is the homestead exemption "CONST-HMST EXEMPTION." Property owners who live in the City of Brookhaven are eligible for a \$36,000 homestead exemption. The City of Brookhaven homestead exemption is calculated by multiplying the homestead exemption amount (\$36,000) by the millage rate (.0027400), which results in a \$98.64 homestead exemption. NOTE: Property owners must apply annually for this exemption the DeKalb County Tax Commissioner's Office.

$$\$36,000 * .0027400 = \$98.64$$

| TAXING AUTHORITIES | TAXABLE ASSESSMENT | MILLAGE | GROSS TAX AMOUNT | - FROZEN EXEMPTION | - CONST-HMST EXEMPTION | E-HOST/HTRG-CREDIT | = NET TAX DUE |
|--------------------|--------------------|----------|------------------|--------------------|------------------------|--------------------|---------------|
| CITY TAXES | 348,704 | .0027400 | 955.45 | 114.71 | 98.64 | 49.32 | 163.08 |
| CITY BONDS | 348,704 | .0004900 | 170.86 | 20.50 | 17.64 | 0.00 | 132.72 |
| COUNTY BONDS | 348,704 | .0000000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNIC BONDS | 348,704 | .0004790 | 167.03 | 20.05 | 0.00 | 0.00 | 146.98 |
| FIRE | 348,704 | .0028370 | 989.27 | 118.76 | 28.37 | 51.07 | 791.07 |

The final column on the real estate tax statement is the Home Tax Relief Grant (HTRG) credit. This one-time tax credit is funded by the state of Georgia to reduce the 2023 tax bill of eligible property owners. HTRG credit will appear in the right-most column of the bill beside the E-Host Credit column. The HTRG is calculated by multiplying \$18,000 by the CITY MILLAGE rate (.0027400).

$$\$18,000 * .0027400 = \$49.32$$

The NET TAX DUE to the CITY is calculated by:

| TAXING AUTHORITIES | TAXABLE ASSESSMENT | MILLAGE | GROSS TAX AMOUNT | - FROZEN EXEMPTION | - CONST-HMST EXEMPTION | E-HOST/HTRG-CREDIT | = NET TAX DUE |
|--------------------|--------------------|----------|------------------|--------------------|------------------------|--------------------|---------------|
| CITY TAXES | 348,704 | .0027400 | 955.45 | 114.71 | 98.64 | 49.32 | 692.78 |
| CITY BONDS | 348,704 | .0004900 | 170.86 | 20.50 | 17.64 | 0.00 | 132.72 |
| COUNTY BONDS | 348,704 | .0000000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNIC BONDS | 348,704 | .0004790 | 167.03 | 20.05 | 0.00 | 0.00 | 146.98 |
| FIRE | 348,704 | .0028370 | 989.27 | 118.76 | 28.37 | 51.07 | 791.07 |

| | |
|-----------------|---------------------------------------|
| \$955.45 | GROSS TAX AMOUNT for CITY TAXES |
| -\$114.71 | FROZEN EXEMPTION for CITY TAXES |
| -\$98.64 | CONST-HMST (homestead) for CITY TAXES |
| -\$49.32 | HTRG CREDIT for CITY TAXES |
| \$692.78 | NET TAX DUE for CITY TAXES |

CITY BONDS – To calculate the GROSS TAX AMOUNT value for “CITY BONDS,” multiply the TAXABLE ASSESSMENT (\$348,704) by the current CITY BONDS MILLAGE (.0004900). This results in a value of **\$170.86**.

$$\$348,704 * .0004900 = \$170.86$$

| TAXING AUTHORITIES | TAXABLE ASSESSMENT | MILLAGE | GROSS TAX AMOUNT | - | FROZEN EXEMPTION | - | CONST-HMST EXEMPTION | E-HOST/HTRG-CREDIT | = | NET TAX DUE |
|--------------------|--------------------|-----------------|------------------|---|------------------|---|----------------------|--------------------|---|-------------|
| CITY TAXES | 348,704 | .0027400 | 955.45 | | 114.71 | | 98.64 | 49.32 | | 692.78 |
| CITY BONDS | 348,704 | .0004900 | 170.86 | | 20.50 | | 17.64 | 0.00 | | 132.72 |
| COUNTY BONDS | 348,704 | .0000000 | 0.00 | | 0.00 | | 0.00 | 0.00 | | 0.00 |
| UNIC BONDS | 348,704 | .0004790 | 167.03 | | 20.05 | | 0.00 | 0.00 | | 146.98 |
| FIRE | 348,704 | .0028370 | 989.27 | | 118.76 | | 28.37 | 51.07 | | 791.07 |

To calculate the FROZEN EXEMPTION value for “CITY BONDS,” first determine the NET FROZEN EXEMPTION (\$41,864) by subtracting the BASE ASSESSMENT FRZ (\$306,840) from TAXABLE ASSESSMENT (\$348,704). Then multiply the NET FROZEN EXEMPTION (\$41,864) by CITY BOND MILLAGE (.0004900). This results in a value of \$20.50 exempted FROZEN EXEMPTION for CITY BONDS.

$$\$348,704 - \$306,840 = \$41,864$$

$$\$41,864 * .0004900 = \$20.50$$

| TAXING AUTHORITIES | TAXABLE ASSESSMENT | MILLAGE | GROSS TAX AMOUNT | - | FROZEN EXEMPTION | - | CONST-HMST EXEMPTION | E-HOST/HTRG-CREDIT | = | NET TAX DUE |
|--------------------|--------------------|-----------------|------------------|---|------------------|---|----------------------|--------------------|---|-------------|
| CITY TAXES | 348,704 | .0027400 | 955.45 | | 114.71 | | 98.64 | 49.32 | | 692.78 |
| CITY BONDS | 348,704 | .0004900 | 170.86 | | 20.50 | | 17.64 | 0.00 | | 132.72 |
| COUNTY BONDS | 348,704 | .0000000 | 0.00 | | 0.00 | | 0.00 | 0.00 | | 0.00 |
| UNIC BONDS | 348,704 | .0004790 | 167.03 | | 20.05 | | 0.00 | 0.00 | | 146.98 |
| FIRE | 348,704 | .0028370 | 989.27 | | 118.76 | | 28.37 | 51.07 | | 791.07 |

The next exemption for CITY BONDS is the homestead exemption “CONST-HMST EXEMPTION.” Property Owners who live in the City of Brookhaven are eligible for a \$36,000 homestead exemption. The City of Brookhaven homestead exemption is calculated by multiplying the homestead exemption amount (\$36,000) by the millage rate (.0004900), which results in a \$17.64 homestead exemption. NOTE: Property owners must apply annually for this exemption the DeKalb County Tax Commissioner’s Office.

$$\$36,000 * .0004900 = \$17.64$$

| TAXING AUTHORITIES | TAXABLE ASSESSMENT | MILLAGE | GROSS TAX AMOUNT | - | FROZEN EXEMPTION | - | CONST-HMST EXEMPTION | E-HOST/HTRG-CREDIT | = | NET TAX DUE |
|--------------------|--------------------|-----------------|------------------|---|------------------|---|----------------------|--------------------|---|-------------|
| CITY TAXES | 348,704 | .0027400 | 955.45 | | 114.71 | | 98.64 | 49.32 | | 692.78 |
| CITY BONDS | 348,704 | .0004900 | 170.86 | | 20.50 | | 17.64 | 0.00 | | 132.72 |
| COUNTY BONDS | 348,704 | .0000000 | 0.00 | | 0.00 | | 0.00 | 0.00 | | 0.00 |
| UNIC BONDS | 348,704 | .0004790 | 167.03 | | 20.05 | | 0.00 | 0.00 | | 146.98 |
| FIRE | 348,704 | .0028370 | 989.27 | | 118.76 | | 28.37 | 51.07 | | 791.07 |

With the exemptions calculated, the NET TAX DUE for CITY TAXES can be calculated.

\$170.86 GROSS TAX AMOUNT for CITY BONDS
 -\$20.50 FROZEN EXEMPTION for CITY BONDS
 -\$17.64 CONST-HMST (homestead) for CITY BONDS
\$132.72 NET TAX DUE for CITY BONDS

| TAXING AUTHORITIES | TAXABLE ASSESSMENT | MILLAGE | GROSS TAX AMOUNT | - FROZEN EXEMPTION | - CONST-HMST EXEMPTION | E-HOST/HTRG-CREDIT | = NET TAX DUE |
|--------------------|--------------------|-----------------|------------------|--------------------|------------------------|--------------------|---------------|
| CITY TAXES | 348,704 | .0027400 | 955.45 | 114.71 | 98.64 | 49.32 | 692.78 |
| CITY BONDS | 348,704 | .0004900 | 170.86 | 20.50 | 17.64 | 0.00 | 132.72 |
| COUNTY BONDS | 348,704 | .0000000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNIC BONDS | 348,704 | .0004790 | 167.03 | 20.05 | 0.00 | 0.00 | 146.98 |
| FIRE | 348,704 | .0028370 | 989.27 | 118.76 | 28.37 | 51.07 | 791.07 |

Supplemental Information and Resources

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

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

<https://dekalbtax.org/property-tax>

CITY OF BROOKHAVEN, GEORGIA

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

| | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|
| Governmental activities | | | | | | | | | | |
| Net investment in capital assets | \$ 116,423,987 | \$ 97,992,025 | \$ 86,049,917 | \$ 79,892,778 | \$ 83,202,488 | \$ 72,013,003 | \$ 64,370,907 | \$ 65,484,793 | \$ 66,691,916 | \$ 60,658,099 |
| Restricted | 12,562,371 | 6,206,659 | 6,466,986 | 11,695,428 (1) | 2,720,707 | 2,724,544 | 2,405,177 | 2,202,746 | 1,573,334 | 1,428,776 |
| Unrestricted | 39,686,171 | 45,769,706 | 41,903,482 | 30,989,360 | 29,653,636 | 23,630,990 | 19,874,759 | 13,305,139 | 9,050,285 | 3,551,796 |
| Total governmental activities net position | \$ 168,672,529 | \$ 149,968,390 | \$ 135,570,385 | \$ 121,877,567 | \$ 115,476,831 | \$ 98,368,537 | \$ 85,750,843 | \$ 80,992,678 | \$ 77,265,835 | \$ 65,638,673 |
| Business-type activities | | | | | | | | | | |
| Investment in capital assets | \$ 13,888,229 | \$ 12,662,776 | \$ 10,556,057 | \$ 8,498,288 | \$ 6,227,377 | \$ 7,412,334 | \$ 7,146,150 | \$ 6,660,081 | \$ 6,825,621 | \$ 6,487,443 |
| Unrestricted | 1,188,626 | 865,319 | (8,092) (2) | 1,519,447 | 1,247,610 | 1,693,080 | 1,864,710 | 1,805,995 | 1,349,322 | 1,079,849 |
| Total business-type activities net position | \$ 15,076,855 | \$ 13,528,095 | \$ 10,547,965 | \$ 10,017,735 | \$ 9,474,987 | \$ 9,105,414 | \$ 9,010,860 | \$ 8,666,076 | \$ 8,174,943 | \$ 7,567,292 |
| Primary government | | | | | | | | | | |
| Net investment in capital assets | \$ 130,312,216 | \$ 110,654,803 | \$ 96,605,974 | \$ 88,391,067 | \$ 91,429,865 | \$ 78,425,337 | \$ 71,517,057 | \$ 72,844,884 | \$ 73,517,537 | \$ 67,145,542 |
| Restricted | 12,562,371 | 6,206,659 | 6,466,986 | 11,695,428 | 2,720,707 | 2,724,544 | 2,405,177 | 2,202,746 | 1,573,334 | 1,428,776 |
| Unrestricted | 48,854,797 | 46,335,025 | 40,895,390 | 31,892,807 | 30,801,245 | 25,524,078 | 21,839,469 | 15,111,134 | 10,349,907 | 4,631,647 |
| Total primary government net position | \$ 181,729,384 | \$ 163,196,487 | \$ 145,068,350 | \$ 131,989,302 | \$ 124,951,818 | \$ 107,673,951 | \$ 95,761,703 | \$ 89,559,764 | \$ 85,440,778 | \$ 73,205,965 |

(1) Additional SPLOST collections not spent.
(2) Increase in capital assets.

CITY OF BROOKHAVEN, GEORGIA

CHANGES IN NET POSITION LAST TEN YEARS (accrual basis of accounting)

| | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenses | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| General government | \$ 8,644,521 | \$ 7,772,660 | \$ 10,285,903 | \$ 6,845,657 | \$ 5,374,028 | \$ 5,856,748 | \$ 5,101,705 | \$ 4,525,493 | \$ 5,211,523 | \$ 3,942,196 |
| Judicial | 1,027,541 | 682,042 | 637,769 | 926,444 | 552,602 | 580,297 | 584,753 | 601,508 | 508,592 | 468,589 |
| Public safety | 14,950,405 | 13,883,686 | 14,959,546 | 12,734,689 | 11,808,133 | 11,552,258 | 10,595,386 | 11,301,632 | 7,676,343 | 6,324,863 |
| Public works | 5,983,411 | 5,810,581 | 4,172,745 | 5,325,777 | 5,163,842 | 6,628,883 | 4,295,145 | 4,225,043 | 5,614,702 | 3,670,672 |
| Housing and development | 4,816,576 | 4,581,868 | 4,039,212 | 6,471,942 | 4,889,152 | 4,644,383 | 3,736,184 | 2,898,485 | 2,442,100 | 1,272,777 |
| Culture and recreation | 5,282,799 | 5,506,366 | 5,966,164 | 5,533,860 | 4,205,797 | 5,685,736 | 4,423,411 | 3,506,276 | 1,766,940 | 595,935 |
| Community development | 240,198 | 542,679 | 267,960 | 287,647 | 316,878 | 146,993 | 146,642 | 146,642 | 76,515 | 11,794 |
| Interest and fiscal charges | 2,918,407 | 2,090,519 | 2,213,432 | 2,821,100 | 709,232 | 95,959 | 28,226 | 61,895 | 101,252 | 81,633 |
| Total governmental activities expenses | 43,863,798 | 40,980,501 | 42,552,631 | 40,851,096 | 30,898,664 | 35,094,255 | 28,911,804 | 27,265,974 | 23,597,967 | 15,768,459 |
| Business-type activities: | | | | | | | | | | |
| Stormwater | 1,952,800 | 1,554,382 | 1,722,331 | 1,549,238 | 1,428,534 | 1,853,950 | 1,485,786 | 1,122,485 | 1,205,891 | 441,792 |
| Total business-type activities expenses | 1,952,800 | 1,554,382 | 1,722,331 | 1,549,238 | 1,428,534 | 1,853,950 | 1,485,786 | 1,122,485 | 1,205,891 | 441,792 |
| Total primary government expenses | \$ 49,816,598 | \$ 42,534,883 | \$ 44,274,962 | \$ 42,500,334 | \$ 32,327,198 | \$ 36,948,205 | \$ 30,400,590 | \$ 28,388,459 | \$ 24,804,858 | \$ 16,210,251 |
| Program Revenues | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| General government | \$ 685,372 | \$ 578,369 | \$ 636,156 | \$ 643,698 | \$ 549,408 | \$ 142,787 | \$ 530,353 | \$ 836,595 | \$ 499,051 | \$ 438,665 |
| Judicial | 1,741,442 | 1,174,575 | 954,672 | 1,774,371 | 1,242,168 | 979,400 | 1,334,434 | 1,395,173 | 1,354,603 | 359,364 |
| Public safety | 1,489,626 | 1,472,586 | 1,514,585 | 1,633,572 | 1,323,529 | 1,320,894 | 1,539,695 | 771,897 | 356,111 | 1,700 |
| Public works | 307,595 | 354,031 | 331,045 | 331,045 | 74,674 | - | - | 412,402 | 429,769 | 382,219 |
| Housing and development | 3,973,545 | 6,046,621 | 9,577,148 | 3,306,286 | 5,228,029 | 3,150,238 | 2,995,110 | 1,523,186 | 2,237,582 | 1,652,368 |
| Culture and recreation | 589,548 | 485,011 | 221,281 | 466,685 | 487,062 | 327,876 | 470,856 | 240,247 | 127,830 | 26,856 |
| Capital grants and contributions | 10,914,810 | 10,726,532 | 9,500,996 | 8,717,845 | 6,366,860 | 2,482,933 | 328,032 | 400,655 | 2,147,621 | - |
| Opacating grants and contributions | 4,306,593 | 4,235,578 | 6,300,934 | - | - | - | - | - | - | - |
| Total governmental activities program revenues | 23,988,531 | 25,043,403 | 28,036,817 | 16,933,502 | 15,251,740 | 8,414,128 | 7,193,280 | 5,678,855 | 7,152,577 | 2,841,172 |
| Business-type activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| Stormwater | 3,549,117 | 3,356,815 | 2,356,884 | 2,016,424 | 1,999,107 | 1,986,504 | 1,581,760 | 1,619,628 | 1,538,632 | 1,466,735 |
| Capital grants and contributions | - | 885,545 | - | - | - | - | 251,800 | - | 275,910 | - |
| Total business-type activities program revenues | 3,549,117 | 4,242,360 | 2,356,884 | 2,016,424 | 1,999,107 | 1,986,504 | 1,833,560 | 1,619,628 | 1,814,542 | 1,466,735 |
| Total primary government program revenues | \$ 27,537,648 | \$ 29,285,763 | \$ 31,393,701 | \$ 18,951,926 | \$ 17,250,847 | \$ 10,400,632 | \$ 9,026,840 | \$ 7,298,483 | \$ 9,967,119 | \$ 4,307,907 |

(continued)

CITY OF BROOKHAVEN, GEORGIA

CHANGES IN NET POSITION LAST TEN YEARS (accrual basis of accounting)

| | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Net (expense)/revenue | | | | | | | | | | |
| Governmental activities | \$ (19,875,267) | \$ (15,937,189) | \$ (10,515,814) | \$ (24,017,594) | \$ (18,746,924) | \$ (26,680,127) | \$ (21,718,524) | \$ (21,687,018) | \$ (16,446,390) | \$ (12,927,287) |
| Business-type activities | 4,595,317 | 2,657,968 | 634,553 | 469,166 | 569,573 | 134,554 | 344,774 | 491,149 | 607,651 | 1,024,843 |
| Total primary government net expense | \$ (19,278,950) | \$ (13,279,230) | \$ (12,881,261) | \$ (23,548,428) | \$ (18,177,351) | \$ (26,545,573) | \$ (21,373,750) | \$ (21,195,876) | \$ (15,837,739) | \$ (11,902,444) |
| General Revenues and Other Changes in Net Position | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Property taxes | \$ 22,992,463 | \$ 16,847,451 | \$ 14,086,790 | \$ 13,873,420 | \$ 10,090,399 | \$ 9,454,749 | \$ 7,684,986 | \$ 6,516,128 | \$ 6,594,450 | \$ 5,747,333 |
| Sales taxes | 2,740,101 | 2,277,493 | 1,599,795 | 3,753,577 | 1,631,933 | 5,691,654 | 6,911,336 | 5,738,333 | 6,560,077 | 5,201,601 |
| Hotel/Motel taxes | 3,580,853 | 3,420,434 | 3,332,292 | 4,001,898 | 3,768,787 | 2,948,420 | 1,950,677 | 1,918,124 | 1,646,793 | 1,296,841 |
| Franchise taxes | 6,920,718 | 5,753,931 | 5,749,738 | 5,816,439 | 2,681,917 | 4,630,027 | 4,111,311 | 4,398,368 | 3,056,603 | 1,472,669 |
| Business taxes | 1,790,640 | 1,653,881 | 1,575,639 | 1,792,340 | 1,688,504 | 1,468,059 | 1,396,966 | 1,109,287 | 4,594,705 | 1,761,762 |
| Alcohol & excise taxes | 428,242 | 167,067 | 477,960 | 1,101,288 | 181,473 | 43,259 | 9,677 | 3,166 | 4,782 | 57,663 |
| Insurance premium | 24,756 | 423,859 | 153,211 | 220,442 | 276,355 | 424,329 | 403,235 | 377,765 | 73,955 | 2,607 |
| Unrestricted investment earnings | 108,074 | 63,351 | 34,984 | - | 9,331,635 | 7,429,465 | - | - | - | 30,986 |
| Miscellaneous | - | - | - | - | - | - | - | - | - | - |
| Gain on sale of capital assets | - | - | - | - | - | - | - | - | - | - |
| Special item - donation of infrastructure at incorporation | - | - | - | - | - | - | - | - | - | - |
| Transfers | 67,559 | (322,164) | 98,323 | (43,074) | 200,000 | 40,000 | - | - | - | 82,252,906 |
| Total governmental activities | 38,879,406 | 30,095,203 | 27,099,532 | 30,518,330 | 35,655,218 | 38,497,821 | 27,476,689 | 25,413,662 | 23,203,008 | 78,665,960 |
| Business-type activities: | | | | | | | | | | |
| Special item - donation of infrastructure at incorporation | - | - | - | - | - | - | - | - | - | - |
| Unrestricted investment earnings | - | - | - | 24,468 | - | - | - | - | - | - |
| Transfers | (67,559) | 322,164 | (98,323) | (43,074) | (200,000) | (40,000) | - | - | - | - |
| Total business-type activities | (67,559) | 322,164 | (98,323) | (43,074) | (200,000) | (40,000) | - | - | - | - |
| Total primary government | \$ 38,811,847 | \$ 30,407,367 | \$ 26,990,309 | \$ 30,585,892 | \$ 35,455,218 | \$ 38,457,821 | \$ 27,476,689 | \$ 25,413,662 | \$ 23,203,008 | \$ 65,106,309 |
| Change in Net Position | | | | | | | | | | |
| Governmental activities | \$ 19,004,139 | \$ 14,148,005 | \$ 13,542,018 | \$ 6,500,736 | \$ 16,908,294 | \$ 11,817,694 | \$ 5,758,165 | \$ 3,726,843 | \$ 6,757,818 | \$ 65,638,673 |
| Business-type activities | 1,528,758 | 2,980,132 | 536,230 | 536,748 | 369,573 | 94,554 | 344,774 | 491,143 | 607,651 | 7,587,292 |
| Total primary government | \$ 20,532,897 | \$ 17,128,137 | \$ 14,079,048 | \$ 7,037,484 | \$ 17,277,867 | \$ 11,912,249 | \$ 6,102,939 | \$ 4,217,986 | \$ 7,365,269 | \$ 73,205,965 |

(1) The City began making debt service payments on SPLOST, Revenue and General Obligation bonds in 2019.

(2) The HDST program collections ended in 2019.

(3) Receipt of COVID-19 CRF Funds in 2020.

(4) Hospital building and trade permits issued to Children's Healthcare of Atlanta.

**City of Brookhaven, GA. Authorized Positions
FY 2024 Adopted Budget (All Funds) 1/1/2024**

| | FT | PT* | Change | Proposed FT | Grade | Min | Contract/ Charter | Max |
|--|----------|-----|--------|-------------|-------|-----------|----------------------|-----------|
| Elected Officials | | | | | | | | |
| Mayor | 1 | | | 1 | | | \$46,800 | |
| Council Member | 4 | | | 4 | | | \$31,200 | |
| Executive Assistant | 1 | | | 1 | 108 | \$49,287 | | \$78,860 |
| Total City Council | 6 | | | 6 | | | | |
| City Manager's Office | | | | | | | | |
| City Manager (appointed) | 1 | | | 1 | | | \$236,423 | |
| Deputy City Manager | 1 | | | 1 | 119 | \$136,382 | | \$218,210 |
| Assistant City Manager | 1 | | | 1 | 118 | \$113,074 | | \$180,920 |
| Strategic Partnerships Director | 1 | | | 1 | 113 | \$70,682 | | \$113,091 |
| Program Administrator | 1 | | | 1 | 109 | \$53,480 | | \$85,562 |
| Intern | | 0.5 | | | 103 | \$33,421 | | \$48,336 |
| Total City Manager's Office | 5 | | | 5 | | | | |
| City Clerk's Office | | | | | | | | |
| City Clerk (appointed) | 1 | | | 1 | 114 | \$75,489 | | \$120,780 |
| Deputy Clerk | 1 | | | 1 | 107 | \$45,425 | | \$72,681 |
| Administrative Assistant | | 0.5 | | | 105 | \$38,588 | | \$61,740 |
| Total City Clerk | 2 | | | 2 | | | | |
| Finance Department | | | | | | | | |
| Director of Finance | 1 | | | 1 | 118 | \$113,074 | | \$180,920 |
| Controller | 1 | | | 1 | 115 | \$80,620 | | \$128,993 |
| Accountant III | 1 | | | 1 | 111 | \$61,968 | | \$99,148 |
| Purchasing Manager | 1 | | | 1 | 112 | \$66,149 | | \$105,612 |
| Payroll Manager | 1 | | | 1 | 111 | \$61,968 | | \$99,148 |
| Accountant II | 1 | | | 1 | 110 | \$58,023 | | \$92,836 |
| Accounting Liaison | 1 | | | 1 | 107 | \$45,425 | | \$72,681 |
| Buyer | 1 | | | 1 | 109 | \$53,480 | | \$85,562 |
| Total Finance | 8 | | | 8 | | | | |
| Communications Department | | | | | | | | |
| Communications and Public Engagement Director | 1 | | | 1 | 116 | \$104,978 | | \$161,626 |
| Communications Manager | 1 | | | 1 | 112 | \$66,149 | | \$105,612 |
| Communications and Media Manager | | | 1 | 1 | 112 | \$66,149 | | \$105,612 |
| Events Planner | 1 | | | 1 | 107 | \$45,425 | | \$72,681 |
| Senior Communications and Marketing Specialist | 1 | | | 1 | 106 | \$44,450 | | \$66,987 |
| Administrative Assistant | | | 1 | 1 | 105 | \$38,588 | | \$61,740 |
| Total Communications | 4 | | | 6 | | | | |
| Human Resources Department | | | | | | | | |
| Human Resources Director | 1 | | | 1 | 117 | \$106,875 | | \$171,002 |
| Human Resources Manager | 1 | | | 1 | 112 | \$66,149 | | \$105,612 |
| Risk Mgt. and Claims Administrator | | | 1 | 1 | 111 | \$61,968 | | \$99,148 |
| HR Generalist | 1 | | -1 | 0 | 107 | \$45,425 | | \$72,681 |
| Total Human Resources | 3 | | | 3 | | | | |
| Economic Development Department | | | | | | | | |
| Director of Economic Development | 1 | | | 1 | 113 | \$70,682 | | \$113,091 |
| Total Economic Development | 1 | | | 1 | | | | |
| Municipal Court | | | | | | | | |
| Judges (appointed) | 2 | | | 2 | | | \$275/hr | |
| Chief Clerk of Court | 1 | | | 1 | 114 | \$75,489 | | \$120,780 |
| Deputy Chief Clerk of Court | 1 | | | 1 | 109 | \$53,480 | | \$85,562 |
| Court Clerk | 1 | 2.0 | | 1 | 105 | \$38,588 | | \$61,740 |
| Total Municipal Court | 5 | | | 5 | | | | |
| Information Technology Department | | | | | | | | |
| Director of IT | 1 | | | 1 | 117 | \$106,875 | | \$171,002 |
| GIS Manager | 1 | | | 1 | 112 | \$66,149 | | \$105,612 |
| Systems Engineer II | 2 | | | 2 | 111 | \$61,968 | | \$99,148 |
| Systems Analyst II | 1 | | | 1 | 111 | \$61,968 | | \$99,148 |
| IT Technician | 1 | | 1 | 2 | 110 | \$58,023 | | \$92,836 |
| IT Manager | 1 | | | 1 | 112 | \$66,149 | | \$105,612 |
| Total Information Technology | 7 | | | 8 | | | | |

**City of Brookhaven, GA. Authorized Positions
FY 2024 Adopted Budget (All Funds) 1/1/2024**

| | FT | PT* | Change | Proposed FT | Grade | Min | Charter Req. | Max |
|---|-----------|-----|--------|-------------|-------|-----------|--------------|-----------|
| Community Development Department | | | | | | | | |
| Community Development Director | 1 | | | 1 | 117 | \$106,875 | | \$171,002 |
| Administrative Assistant I | 2 | | | 2 | 105 | \$38,588 | | \$61,740 |
| Land Development Inspector | 2 | | | 2 | 108 | \$49,287 | | \$78,860 |
| Arborist | 2 | | | 2 | 107 | \$45,425 | | \$72,681 |
| Development Services Manager | 1 | | | 1 | 112 | \$66,149 | | \$105,612 |
| Planner II | 1 | | | 1 | 109 | \$53,480 | | \$85,562 |
| Senior Planner | 1 | | | 1 | 110 | \$58,023 | | \$92,836 |
| Planning & Zoning Manager | 1 | | | 1 | 111 | \$61,968 | | \$99,148 |
| Tree Canopy Preservation Program Manager | 1 | | | 1 | 110 | \$58,023 | | \$92,836 |
| Fire Marshal | 1 | | | 1 | 110 | \$58,023 | | \$92,836 |
| City Engineer | 1 | | | 1 | 114 | \$75,489 | | \$120,780 |
| Fire Inspector | | 1.2 | | | 106 | \$44,450 | | \$66,987 |
| Permit Technician and Systems Administrator | 1 | | | 1 | 108 | \$49,287 | | \$78,860 |
| Administrative Assistant II | 1 | | | 1 | 106 | \$44,450 | | \$66,987 |
| Intern | | 1.0 | | | 103 | \$33,421 | | \$48,336 |
| Total Community Development | 16 | | | 16 | | | | |

| | | | | | | | | |
|---|-----------|-----|---|-----------|-----|-----------|--|-----------|
| Facility Services Department | | | | | | | | |
| Director of Facility Services | 1 | | | 1 | 117 | \$106,875 | | \$171,002 |
| Assistant Director of Facilities Services | 1 | | | 1 | 115 | \$80,620 | | \$128,993 |
| Facility Services Operations Supervisor | 1 | | 1 | 2 | 108 | \$49,287 | | \$78,860 |
| Fleet Manager | | | 1 | 1 | 111 | \$61,968 | | \$99,148 |
| Administrative Assistant | 1 | | | 1 | 105 | \$38,588 | | \$61,740 |
| Facility Services Maintenance Worker | 13 | | 3 | 16 | 103 | \$33,421 | | \$48,336 |
| Custodian | | 1.0 | | | 103 | \$33,421 | | \$48,336 |
| Facility Services Crew Leader | 4 | | 1 | 5 | 104 | \$35,565 | | \$56,903 |
| Total Facility Services | 21 | | | 27 | | \$80,620 | | |

| | | | | | | | | |
|---|----------|-----|---|-----------|-----|-----------|--|-----------|
| Parks & Recreation Department | | | | | | | | |
| Director of Parks & Recreation | 1 | | | 1 | 116 | \$104,978 | | \$161,626 |
| Assistant Director of Parks & Recreation | 1 | | | 1 | 115 | \$80,620 | | \$128,993 |
| Administrative Assistant | 1 | | | 1 | 105 | \$38,588 | | \$61,740 |
| Aquatics Supervisor | | | 1 | 1 | 107 | \$45,425 | | \$72,681 |
| Recreation Program Supervisor | 1 | | | 1 | 107 | \$45,425 | | \$72,681 |
| Athletic Program Supervisor | 1 | | | 1 | 107 | \$45,425 | | \$72,681 |
| Recreation Leader/ Pool Leader (Seasonal) | 1 | 4.3 | | 1 | 104 | \$35,565 | | \$56,903 |
| Parks Custodian | 2 | | 2 | 4 | 103 | \$33,421 | | \$48,336 |
| Total Parks | 8 | | | 11 | | | | |

| | | | | | | | | |
|--|------------|-------------|-----------|------------|-----|-----------|--|-----------|
| Police Department - separate (PD) Scale | | | | | | | | |
| Police Chief | 1 | | | 1 | 117 | \$106,875 | | \$171,002 |
| Deputy Chief | 1 | | | 1 | 116 | \$104,978 | | \$161,626 |
| Major | 3 | | -1 | 2 | PD5 | \$89,735 | | \$134,971 |
| Operations Manager | | | 1 | 1 | PD5 | \$89,735 | | \$134,971 |
| Lieutenant | 7 | | 1 | 8 | PD4 | \$74,776 | | \$112,476 |
| Sergeant | 13 | | | 13 | PD3 | \$65,425 | | \$98,550 |
| Master Officer | 1 | | | 1 | PD2 | \$63,209 | | \$95,771 |
| Officer | 49 | | | 49 | PD1 | \$57,000 | | \$81,128 |
| Senior Administrative Assistant | 1 | | | 1 | 107 | \$45,425 | | \$72,681 |
| Crime Analyst | 1 | | | 1 | 107 | \$45,425 | | \$72,681 |
| Detective | 8 | | 1 | 9 | PD1 | \$57,000 | | \$81,128 |
| Crime Scene Technician | 2 | | | 2 | 106 | \$44,450 | | \$66,987 |
| Police Service Representative | 6 | | | 6 | 105 | \$38,588 | | \$61,740 |
| K-9 Officer | 3 | | | 3 | PD1 | \$57,000 | | \$81,128 |
| Senior Terminal Agency (TAC) | 1 | | | 1 | 108 | \$49,287 | | \$78,860 |
| Property and Evidence Supervisor | 1 | | | 1 | 108 | \$49,287 | | \$78,860 |
| Record Clerk | 3 | | | 3 | 105 | \$38,588 | | \$61,740 |
| Administrative Assistant | | 0.5 | 1 | 1 | 105 | \$38,588 | | \$61,740 |
| Property & Evidence Clerk | 2 | | | 2 | 105 | \$38,588 | | \$61,740 |
| Mental Health Clinician | 1 | | | 1 | 109 | \$53,480 | | \$85,562 |
| PT Officer | | 2.6 | | | PD1 | \$57,000 | | \$81,128 |
| Total Police | 104 | | | 107 | | | | |
| | 190 | 13.6 | 15 | 205 | | | | |

City of Brookhaven, GA Authorized Positions
FY 2024 Adopted Budget (All Funds) – Summary of Changes

2020 Budget (Amended)

Community Development Department – Addition of 1 Tree Canopy Management & Preservation Program Mgr. Add 1 Administrative Assistant position transferred from Finance.

Police Department – Added 8 positions. This was initiated due to the annexation of the LaVista Park neighborhood and also created a dedicated patrol beat for the designated Special Tax District located south of Interstate 85.

Finance Department – Add 1 Controller position and 1 Accountant 1 position. Transfer 1 Administrative Assistant to Community Development.

Communications Department - Add 1 Public Information Officer position.

2021 Budget (Amended)

Communications Department – Delete 2 part-time positions (1 FTE).

Information Technology – Delete 1 part-time position (0.5 FTE). Add 1 Systems Engineer II.

Municipal Court – Add 1 Deputy Chief Clerk of Court Administrator. Delete 2 part-time positions (1.4 FTEs).

City Manager’s Office – Delete 1 part-time Emergency Management Coordinator (0.5 FTE). Delete 1 Mgt Analyst.

Parks and Recreation Department – Add 17 positions listed in the table above. This increase will be offset through the elimination of services currently provided by an outside vendor.

2022 Budget (Amended)

City Manager’s Office – Add 1 new Program Administrator

Community Development Department – Add 1 additional Arborist

Community Development Department – Add 1 new Permit Technician and Systems Administrator

Facility Services Director – Add 1 new Facility Services Director

Finance Department – Delete 1 Accountant, Add 1 new Accounting Liaison

Finance Department – Add 1 new Buyer

Municipal Court Department – Add 1 Deputy Clerk of Court, Delete 2 PT Court Clerks

Parks and Recreation – Add 3 additional Park Maintenance Workers, Add 1 additional Crew Leader

Parks and Recreation – Upgrade the Athletic and Recreation Coordinators to Supervisory positions

Police Department – Add 1 new Mental Health Clinician

Police Department – Delete 1 Criminal Intelligence Analyst, Add 1 Crime Analyst

2023 Budget (Adopted)

Communications Department – Delete 1 Public Engagement Specialist, add 1 Communications Coordinator

Community Development Department – Add 1 Administrative Assistant II

Community Development Department – Move 1 Administrative Assistant to the Facility Services Department

Human Resources Department – Add 1 HR Generalist

Parks and Recreation – Move 1 Event Planner to the Communications Department

Police Department – Add 3 new Police Officers to the Drone Program

2023 (Amended)

Information Technology – Delete 1 Senior Systems Engineer and add 1 IT Manager

Parks and Recreation – Move Park Maintenance Workers and Crew Leaders to Facility Services Department

Facility Services – Delete 1 Parks and Recreation Operations Manager and add 1 Asst Dir of Facility Services

Police Department – Delete 1 Part-time Property and Evidence Clerk and add 1 Property and Evidence Clerk, add 1 Property and Evidence Supervisor

2024 Budget (Adopted)

Communications – Add 1 Administrative Assistant

Communications – Add 1 Communications and Media Manager

Facility Services – Add 3 Facility Services Maintenance Workers (SSD)
Facility Services – Add 1 Facility Services Crew Leader (SSD)
Facility Services – Add 1 Facility Services Operations Supervisor (SSD)
Facility Services – Add 1 Fleet Manager
Human Resources – Add 1 Risk Management and Claims Administrator, delete 1 Human Resources Generalist
Information Technology – Add 1 IT Technician
Parks and Recreation – Add 2 Park Custodians
Parks and Recreation – Add 1 Aquatics Supervisor
Police Department – Add 1 Lieutenant
Police Department – Add 1 Detective
Police Department – Delete 1 Major
Police Department – Add 1 Operations Manager
Police Department – Add 1 Administrative Assistant

Source: Human Resources Department

Lillian.Young@Brookhavenga.gov



To: Steven Chapman, Deputy City Manager

From: Greg Klima, Facility Services Director

Date: October 16, 2023

Re: 2024 Adopted - Public Right of Way Mowing Locations

Listed below are the public right of ways (ROW) mowing locations for the 2024 adopted budget within the General Fund. Some of these are along state highways, but city mowing supplements state maintained areas:

1. Ashford Dunwoody Road from Peachtree Road to Johnson Ferry Road
2. Johnson Ferry Road from the Brookhaven Gateway Monument at Sandy Springs City Limits to Gateway Monument Sign at Chamblee City Limits
3. The Gateway Monument Sign Right of Way area located at Ashford Dunwoody Road and I-285
4. The two (2) grass islands located on Hermance Drive
5. The Gateway Monument Sign located on Windsor Parkway
6. Briarwood Road from Buford Highway to Peachtree Creek Greenway entrance
7. Caldwell Drive Multi-Use Path
8. Lanier Drive Islands between Windsor Pkwy and Peachtree Road
9. Concrete Median on Ashford Dunwoody Road next to Publix
10. Concrete Island on Ashford Dunwoody Road at the Blackburn Park pavilion entrance
11. Grass median on Lynmoor Drive
12. Tobey Road to Georgian Ter (cut-through)
13. Parkridge Road to Cravenridge Drive (cut-through)
14. Peachtree Road Brookhaven-Chamblee line to the Brookhaven-Atlanta line (Peachtree Road is a state-maintained highway)

2024 Adopted - Public Right of Way Mowing Locations

15. Buford Highway ROW from Brookhaven-Atlanta line to Clairmont Road (Buford Highway is a state-maintained highway)
16. I-85 Frontage Road from Clairmont Road to North Druid Hills (Frontage Road is a state-maintained highway)

Listed below are the public right of ways (ROW) mowing locations for the 2024 adopted budget within the Special Service District:

1. North Druid Hills Road from Peachtree Road to East Roxboro Road
2. North Druid Hills Road from Briarcliff Road to Buford Highway
3. Peachtree Road along the MARTA Wall from Waffle House to Chamblee City Limits (Peachtree Road is a state-maintained highway)
4. Right of Way from the Brookhaven Gateway Monument Sign to the golf course wall on Peachtree Road (Peachtree Road is a state-maintained highway)
5. The island located on Peachtree Road and Dresden Road (Peachtree Road is a state-maintained highway)
6. The island located at Peachtree Road. and North Druid Hills Road (Peachtree Road is a state-maintained highway)
7. Club Drive at Peachtree Road (Peachtree Road is a state-maintained highway)

City of Brookhaven General Information

Brookhaven Mayor and City Council

4362 Peachtree Road, Brookhaven, GA. 30319

Mayor John Ernst..... (404) 664-8694

Linley Jones, District 1 (404) 637-0713

Jennifer Owens, District 2 (404) 625-4377

Madeleine Simmons, District 3 (678) 481-5193

John Funny, District 4 (470) 378-0050

City of Brookhaven - Government

Brookhaven Communications Department

4362 Peachtree Road, Brookhaven 30319.. (404) 637-0709

Brookhaven Community Development Department

4362 Peachtree Road, Brookhaven 30319.. (404) 637-0500

Brookhaven Police Department

2665 Buford Highway, Brookhaven 30324 . (404) 637-0590

Brookhaven Municipal Court

2665 Buford Highway, Brookhaven 30324 . (404) 637-0670

Brookhaven Connect

4362 Peachtree Road, Brookhaven 30319.. (404) 637-0540

Public Works Department

4362 Peachtree Road, Brookhaven 30319.. (404) 637-0540

Brookhaven Parks & Recreation

3360 Osborne Road NE, Brookhaven 30319(404) 637-0562

Brookhaven Human Resources Department

4362 Peachtree Road, Brookhaven 30319.. (404) 637-0478

City of Brookhaven – Other

Brookhaven Chamber of Commerce

4246 Peachtree Road, Brookhaven 30319.. (404) 410-1300

Brookhaven MARTA

4047 Peachtree Road, Brookhaven 30319.. (404) 848-5000

Brookhaven Library

242 N. Druid Hills Road, Brookhaven 30319... (404) 848-7141

DeKalb County Government

DeKalb County Fire Dept. Station 2

1316 Dresden Drive NE, Brookhaven 30319 ... (678) 406-7750

DeKalb County Sanitation Department

3720 Leroy Scott Drive, Decatur 30032 (404) 294-2900

DeKalb County Recycling Division

3720 Leroy Scott Drive, Decatur 30032 (404) 294-2900

DeKalb Tax Commissioner

1300 Commerce Drive, Decatur 30030 (404) 298-4000

DeKalb Tax Assessor

1300 Commerce Drive, Decatur 30030 (404) 371-2479

DeKalb Animal Control

3280 Chamblee Dunwoody Rd. 30341..... (404) 294-2000

DeKalb County Water & Sewer

1300 Commerce Drive, Decatur 30030 (404) 378-4475

DeKalb Motor Vehicle

1358 Dresden Drive NE, Brookhaven 30319 ... (404) 298-4000

DeKalb Voter Registration

4380 Memorial Drive, Decatur 30032..... (404) 298-4038

DeKalb County Sheriff's Office

4415 Memorial Drive, Decatur 30032..... (404) 298-8111

DeKalb County School District

1701 Mtn. Industrial Blvd., Stone Mtn 30083. (678) 676-1200

State of Georgia Information

Georgia Poison Center

80 Jesse Hill Jr. Drive SE..... (800) 222-1222

Georgia State Patrol

959 E Confederate Ave. SE, Atlanta 30316 (404) 624-7700



City of Brookhaven, Georgia
4362 Peachtree Road
Brookhaven, Georgia 30319
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