



Ad Valorem Taxes

What are Ad Valorem Taxes?

Ad Valorem is Latin for “according to value.” It is a tax based on the assessed value of real estate or personal property. The rate of tax City’s is determined by the City’s millage rate.

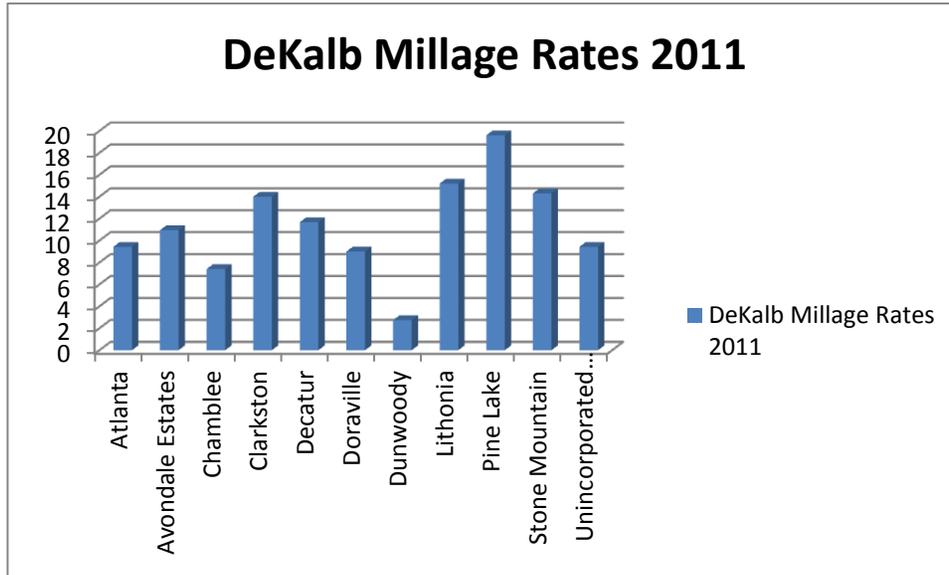
What is a millage rate?

The millage rate is a factor that, when applied to the appraised value of a parcel of property, determines the ad valorem tax due. A mill equals \$1 of tax for every \$1,000 of value. The 2011 millage rate is .009 or \$9 for every \$1,000 of assessed value. The mill rate is established each year by the Council each May (City Code Sec. 18-31). The table demonstrates gross tax calculation (exemptions are not included).

Levy	Purpose	2009 Millage Rate	2010 Millage Rate	% Change	2011 Millage Rate	% Change
Operating	City of Doraville general operating expenses	7.5	8	6.60%	9	12.50%
Bonds	To pay debt service on general obligation bonds	0	0	0%	0	0%

Fair Market Value	Assessment	Taxable Assessment	Millage Rate	Gross Tax Amount
\$200,000	40%	\$80,000	0.009	\$720
\$400,000	40%	\$160,000	0.009	\$1,440
\$600,000	40%	\$240,000	0.009	\$2,160
\$800,000	40%	\$320,000	0.009	\$2,880
\$1,000,000	40%	\$400,000	0.009	\$3,600

The following chart and table provides a county-wide comparison of 2011 millage rates for general operations. Not included are the rates dedicated to the independent school systems of the cities of Atlanta and Decatur.

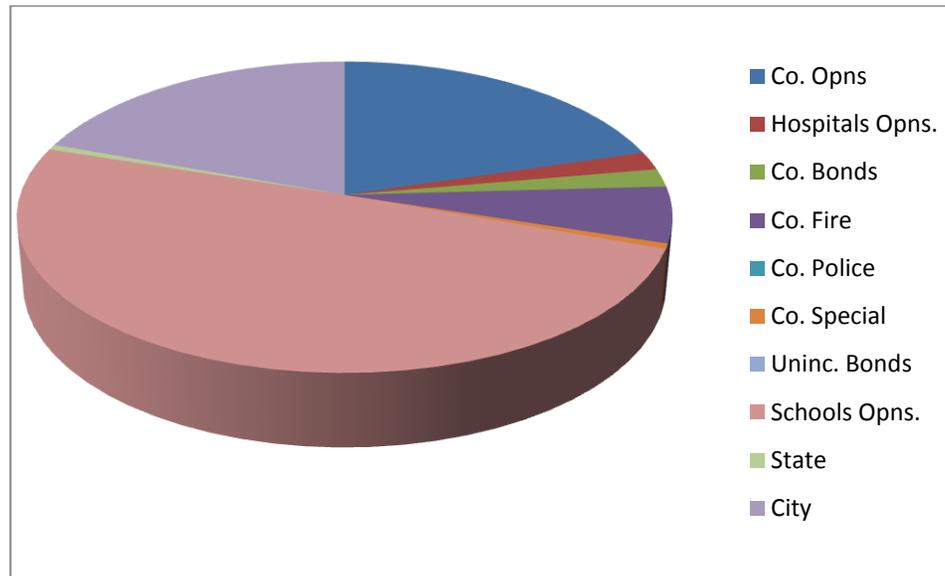


DeKalb Millage Rates 2011	
Atlanta	10.24
Avondale Estates	10.96
Chamblee	7.4
Clarkston	14
Decatur	11.68
Doraville	9
Dunwoody	2.74
Lithonia	15.2
Pine Lake	19.6
Stone Mountain	14.3
Unincorporated DeKalb	9.43

County, School System, State and other levies

In addition to City taxes, property owners are subject to additional taxes levied by DeKalb County, the DeKalb County Public School System and the State of Georgia. Those include 9.43 mills for general County services, 22.98 for school system operations and .25 goes to the state. Residents of DeKalb and Fulton counties are taxed .88 mill for Grady Memorial Hospital operations. County residents are also taxed .88 mills to service the debt on County bonds and separate mill rates are levied for County Fire and Rescue and County Special Services, which, for instance, covers the cost to operate police helicopters and other special public safety special services exclusively offered by the County.

DeKalb County Property Tax Levies	2011 Millage Rates
General County Operations	9.43
Hospitals (Grady Memorial)	0.88
County Bonds	0.87
County Fire Services	2.7
County Police Services	0
County Special Services	0.25
Unincorporated Bonds	0
School System Operations	22.98
State of Georgia	0.25
City of Doraville	9
Total	46.36



Homestead Exemptions

Homestead exemptions may be claimed against the taxable value of your home as long as you own and occupy the home as your primary domicile on January 1 of the year in which the exemption is being claimed. The home must be your legal residence for all purposes whatsoever including the registration of your vehicle and filing of your Georgia state income taxes.

Application for the basic homestead exemption may be submitted in person, by mail or online at: www.yourdekalb.com/taxcommissioner.

Homestead exemption applications are accepted year-round. Current year exemptions must be applied for January 2 through April 1. Applications received after April 1 will be processed for the following year.

This section describes special local homestead exemptions that apply only in Doraville and DeKalb County. Statewide homestead exemptions are also available and may provide more tax relief depending upon the taxpayer's circumstances.

The following local homestead exemptions are offered in this county:

Doraville Exemptions

The City of Doraville offers a 100 percent homestead exemption for elderly persons age 70 and older and a basic homestead exemption of \$50,000 (applicable to all other residents). Exemptions are deducted from the taxable assessment. In Doraville, a single residential parcel must exceed \$125,000 in fair market value in order to owe City property taxes. The table below demonstrates net tax amount with the basic homestead deduction.

Fair Market Value	Taxable Assessment	Homestead Exemption	Millage Rate	Net Tax Amount
\$80,000	\$32,000	- \$50,000	= \$0 x 0.009	= \$0
\$100,000	\$40,000	- \$50,000	= \$0 x 0.009	= \$0
\$125,000	\$50,000	- \$50,000	= \$0 x 0.009	= \$0
\$150,000	\$60,000	- \$50,000	= \$10,000 x 0.009	= \$90
\$200,000	\$80,000	- \$50,000	= \$30,000 x 0.009	= \$270
\$250,000	\$100,000	- \$50,000	= \$50,000 x 0.009	= \$450
\$300,000	\$120,000	- \$50,000	= \$70,000 x 0.009	= \$630
\$400,000	\$160,000	- \$50,000	= \$110,000 x 0.009	= \$990
\$500,000	\$200,000	- \$50,000	= \$150,000 x 0.009	= \$1,350

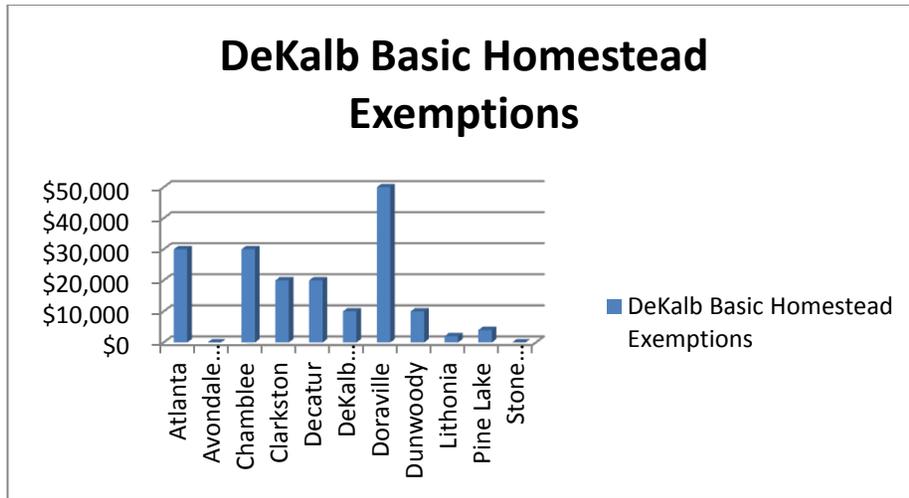
DeKalb County Exemptions

Exemption Code & Type	County General	County Bond	School General	State	Age	GA Net Income	Gross Income	Fed. Adj. Gross
H1: Basic Exemption	\$10,000	\$0	\$12,500	\$2,000	N/A	N/A	N/A	N/A
H3*: Senior (62)	\$10,000	\$0	All	\$2,000	62	\$10,000	N/A	N/A
H3*: Disabled	\$10,000	\$0	All	\$2,000	N/A	\$10,000	N/A	N/A
H4*: Senior (65)	\$14,000	\$14,000	All	All	65	\$10,000	N/A	N/A
H5: Disabled Vet	\$50,000	\$50,000	\$52,500	\$50,000	N/A	N/A	N/A	N/A
H6*: Senior (65)	\$14,000	\$14,000	\$16,500	All	65	\$15,000	N/A	N/A
H6*: Disability DeKalb	\$14,000	\$14,000	\$16,500	All	N/A	\$15,000	N/A	N/A
H7*: Partial School	\$10,000	\$0	\$22,500	\$2,000	62	N/A	N/A	\$16,000
H7**: Disability Partial School	\$10,000	\$0	\$22,500	\$2,000	N/A	N/A	N/A	\$16,000
H8**: Senior (65)	\$14,000	\$14,000	\$22,500	All	65	N/A	N/A	\$16,000
H9: Senior (70***)	\$10,000	\$0	All	All	70	N/A	N/A	\$77,340
H10: Disabled Vet School	\$50,000	\$50,000	All	All	65	N/A	N/A	\$10,000

*Social Security benefits and most retirement income up to \$55,752 are not included when calculating income. ** Social Security benefits, railroad retirement and disability benefits are excluded when calculating income. ***Federal Adjusted Gross PLUS municipal bonds.

Doraville vs. DeKalb Cities (Comparative)

With a \$50,000 basic and a 100 percent homestead exemption for seniors (age 70 and older), Doraville leads the county and the other nine DeKalb County municipalities.



DeKalb Basic Homestead Exemptions	
Atlanta	\$30,000
Avondale Estates	\$0
Chamblee	\$30,000
Clarkston	\$20,000
Decatur	\$20,000
DeKalb County	\$10,000
Doraville	\$50,000
Dunwoody	\$10,000
Lithonia	\$2,000
Pine Lake	\$4,000
Stone Mountain	\$0

To apply for a homestead exemption or for more information, contact the DeKalb County Tax Commissioner's Office at:

DeKalb County Tax Commissioner
P.O. Box 100004
Decatur, Georgia 30031-7004
(404) 298-4000 (Tel.)
www.yourdekalb.com/taxcommissioner

Property Assessment Freeze

Persons who qualify for homestead exemption may also qualify for the property assessment freeze. This means that the value for the county operations portion of the tax bill will be frozen at the base year value in which the freeze application is made. The freeze will not affect city, school or state taxes. The freeze will expire in 2012.

New State-wide Exemptions

Exemption for un-remarried spouse of Peace Officers and Firefighters killed in the line of duty

This provides for a total tax exemption for the un-remarried surviving spouse of a peace officer or firefighter who was killed in the line of duty from all ad valorem property taxes. This will not affect any special assessments assigned to the property (sanitation, storm water or streetlights, etc.) This exemption must be applied for in person.

Senior (age 65) state ad valorem exemption

Seniors who are eligible for homestead exemption and are age 65 can be exempted from state ad valorem taxes on their property.

Freeport Exemptions

DeKalb County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture - 100% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption. For more information on freeport exemptions click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt.aspx>

Ad Valorem Tax Payments

Ad valorem taxes are collected by the Tax Commissioner. Taxes are due in two equal installments. The installment due dates are August 15 and November 15. Payments received or postmarked after the installment deadlines incur a 5% late payment penalty. Interest at the rate of 1% per month plus fi.fa. and applicable levy fees are charged after December 31. The first installment due date for 2010 is August 31, 2010. For more information on tax payment deadlines click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.asp>

Valuation Appeals

If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment. For more information on the procedure to file an appeal click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/appeals.aspx>

Ad Valorem Tax Refunds

If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment. For more information on the procedure to file a claim for refund click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/refunds.aspx>

Motor Vehicle Registration

DeKalb County is on the 12-month staggered registration system. Tag and title office locations may be found at:

Main Office North Office

4380 Memorial Drive, Suite 100

Decatur, Ga. 30032

(Inside I-285 at Northern Ave. across Memorial Dr. from the DeKalb County Jail)

North DeKalb Office:

1358 Dresden Drive, NE

Atlanta, Ga. 30319

(2 blocks East of the Brookhaven MARTA Station)

South DeKalb Office:

2389 Wesley Chapel Road, Suite 101A

Decatur, Ga. 30035

Vehicle owners must renew their registration and pay the ad valorem tax every year within 30 days prior to their birthday. If the vehicle is owned by more than one person the birthday of the person's name appearing first on the title is used to determine the renewal date. Vehicles purchased from another individual must be registered within 7 days of purchase. Vehicles purchased from a dealer must be registered within 30 days of purchase. For more information on motor vehicle ad valorem taxation click the link below:

<http://www.etax.dor.ga.gov/ptd/cds/mvman/index.aspx>

Doraville Occupational Tax Certificate Rate

What is an Occupational Tax?

An occupational tax certificate fee, formerly referred to as business license fee, is a levy imposed each business within the City of Doraville.

Tax Class	Base Rate	Per Employee Fee	Or	Rate Per Dollar Gross Receipts
Class 1	\$100.00	\$35.00		.0003
Class 2	\$100.00	\$35.00		.0004
Class 3	\$100.00	\$35.00		.0005
Class 4	\$100.00	\$35.00		.0006

The Occupational Tax Rate: is calculated based on the number of Employees (Owner counts as 1) or Gross Receipts whichever is greater. The Base Rate includes the Administrative Fee and Zoning Approval.

Tax Class 1-Tax Rate (Gross Receipts) .0003

Wholesale Trade: Activities of the sector include the selling or arranging for the purchase or sale of goods for resale; capital or durable non-consumer goods; and raw and intermediate materials and supplies used in production, and providing services incidental to the sale of the merchandise.

Retail Trade: Activities of this sector include the retailing of merchandise generally in small quantities to the general public and providing services incidental to the sale of the merchandise.

Health Care & Social Assistance: Activities of this sector include providing health care and social assistance for individuals.

Admin & Support, Was Mgt. & Remediation Service: Activities of this sector include performing routine support activities for the day-to-day operation of other organizations.

Construction: Activities of this sector include the erecting of buildings and other structures (including additions); heavy construction other than buildings; and alterations, reconstruction, installation, and maintenance and repairs.

Tax Class 2-Tax Rate (Gross Receipts) .0004

Other Services: Activities of this sector include providing services, not elsewhere specified, such as repairs, religious activities, grant making, advocacy, laundry, personal care, death care, and other personal services.

Utilities: Activities of this sector include generating, transmitting, and /or distributing electricity, gas, steam and water and removing sewage through a permanent infrastructure of lines, mains, and pipe.

Transportation & Warehousing: Activities of this sector include providing transportation of passengers and cargo, warehousing and storing goods, scenic and sightseeing transportation, and supporting these activities.

Accommodation & Food Service: Activities of this sector include providing customers with lodging and/or preparing meals, snacks, and beverages for immediate consumption.

Professional, Scientific & Technical Service: Activities of this sector include performing professional, scientific, and technical services for the operations of other organization.

Tax Class 3-Tax Rate (Gross Receipts) .0005

Finance & Insurance: Activities of this sector involve the creation, liquidation, or change in ownership of financial assets (financial transactions) and/or facilitating financial transactions.

Agriculture, Forestry, Fishing & Hunting: Activities of this sector involve the growing crops, raising of animals, harvesting timber, fish and other animals from farms, ranches, or the animals' natural habitats.

Manufacturing: Activities of this sector include the mechanical, physical, or chemical transformation of material, substances, or components into new products.

Arts, Entertainment & Recreation: Activities of this sector are operating or providing services to meet varied cultural, entertainment, and recreational interests of their patrons.

Educational Services: Activities of this sector are providing instruction and training in a wide variety of subjects.

Tax Class 4-Tax Rate (Gross Receipts) .0006

Mining: Activities of this sector are extracting naturally occurring mineral solids, such as coal and ore; liquid minerals, such as crude petroleum; and gases, such as natural gas; and beneficiating and other preparation at the mine site, or as part of mining activity.

Real Estate, Rental & Leasing: Activities of this sector are renting, leasing or otherwise allowing the use of tangible or intangible assets (except copyrighted works), and providing related services.

Management of Company & Enterprise: Activities of this sector are the holding of securities of companies and enterprises, for the purpose of owning, controlling interest, or influencing their management decisions, or administering, overseeing, and managing other establishment of the same company or enterprise and normally undertaking the strategic or organizational planning and decision, along of the company or enterprise.

Information: Activities of this sector are distributing information and cultural products, providing the means to transmit or distribute these products as data or communications, and processing data.

Excise Tax

What is Excise Tax?

Excise tax is an indirect tax or duty on a particular good. In Doraville, an excise tax of 3 percent of the total purchase price is levied upon every purchaser of alcoholic beverages by the drink (City Code Sec. 3-67). In addition, an excise tax is imposed on all wholesale dealers of malt beverages. A tax of \$6 is imposed for every 15 ½ gallons of malt beverage (commonly referred to as tap or draft beer) sold in and from a barrel, keg or other bulk container. A proportionate tax of the same rate is imposed on all fractional parts of 15 ½ gallons. For all other containers of malt beverage, such as bottles, cans, etc., a levy of \$.05 is imposed per 12 ounces. A proportional levy at the same rate is imposed on all fractional parts of 12 ounces. A \$.22 levy is imposed on every liter of wine sold in the City. A proportional tax of the same rate is levied on all fractional parts of a liter container. Excise tax payments are made monthly to the City Clerk's Office before the 15th of each month.