

[Home](#) | [Info from A-Z](#) | [Find a Department](#) | [Contact Us](#)

The Greenest County in America

 Search

[ABOUT US](#) | [NEWSROOM](#) | [LIVING IN DEKALB](#) | [DOING BUSINESS WITH DEKALB](#) | [VISITING DEKALB](#)
Tax Commissioner I WANT TO:

Frequently Asked Questions

[DeKalb County](#) > [Tax Commissioner](#) > [Frequently Asked Questions](#)

[Our Mission](#)
[Property Tax](#)
[FAQ](#)
[Homestead Exemption](#)
[Vehicle Registration](#)
[Driver's License](#)
[Online Services](#)
[Related Links](#)
[Location/Hours](#)
[Contact Us](#)
[Annual Report](#)

Frequently Asked Questions

Information Concerning Property Inquiries for Paying Taxes Online

General Property Questions

[What is the current year millage rate?](#)
[When will I receive my property tax bill?](#)
[When are my property tax payments due?](#)
[What if I miss the deadline for my tax payment?](#)
[Where can I find a definition for some of the terms on my tax bill?](#)
[Is there a limit to the amount of property taxes I can pay when paying online?](#)
[Where do I mail my tax payment?](#)

New Legislative Changes

[What is the Property Assessment Freeze?](#)

Sanitation

[Will the Tax Commissioner bill sanitation?](#)
[What is the cost of sanitation in DeKalb County?](#)

Exemptions

[As a DeKalb County property owner, am I eligible for special tax exemptions?](#)

Tax Sales

[Does the DeKalb County Tax Commissioner conduct tax sales?](#)

Locations To Serve You

[Where can I pay my bill in person?](#)

Reviewing Your Property Info

[Will I be charged for reviewing information about my property?](#)
[What type of online information is available about my property?](#)
[Can other people view my property information?](#)

Property Assessment

[Where can I find information about the assessed value of my property?](#)
[What is the relationship between the Tax Commissioner's office and the Property Appraisal Department?](#)
[How do I appeal?](#)

General Property Questions

What is the current year millage rate?

The millage rate is established by the DeKalb County Board of Commissioners in June. To obtain the 2010 millage rate click [here](#).

When will I receive my property tax bill?

Property tax bills are mailed during July of each year to the owner of record as of January 1st. A tax bill will be mailed to the new owner of the property if a deed change occurred after the first of the year. Depending upon when the property was transferred, the new owner should contact their closing attorney, mortgage company or other escrow agent, or review their closing statement to determine who is responsible for paying the taxes. However, unpaid taxes continue to accrue against the property.

[BACK TO TOP](#)

When are my property tax payments due?

Due dates for taxes in DeKalb County are as follows: Taxes for the 1st installment are due July 1st and are considered late after August 31st, taxes for the 2nd installment are due Oct. 1st and considered late after Nov. 15th. If you choose to pay the total amount, it must be paid by August 31st. The City of Atlanta has one installment, which is late if not paid by September 15th.

Quick Links:

[BOARD OF COMMISSIONERS](#)
[BOC AGENDA](#)
[DCTV](#)
[ECONOMIC DEVELOPMENT](#)
[FIRE AND RESCUE](#)
[JOB OPPORTUNITIES](#)
[OFFICE OF SENIOR AFFAIRS](#)
[ONLINE SERVICES](#)
[ONLINE PAYMENTS](#)
[PARKS & RECREATION](#)
[PLANNING & DEVELOPMENT](#)
[POLICE SERVICES](#)
[PORTER SANFORD ARTS CENTER](#)
[PROPERTY APPRAISAL DEPARTMENT](#)
[PURCHASING & CONTRACTING](#)
[TAX COMMISSIONER](#)

BACK TO TOP**What if I miss the deadline for my tax payment?**

There is a 5 percent penalty for late payment of the 1st or 2nd installment if the envelope is not postmarked by the August 31st and Nov. 15th dates. If you mail your payment on time, but the post office fails to postmark it by those dates, it will be considered a late payment. Office meter dates are not acceptable.

If the City of Atlanta taxes are not paid by September 15th, interest accrues at 1% per month beginning on September 16th. Any parcel with an unpaid balance December 15th, 90 days after the payment deadline, will receive a 10% penalty.

Where can I find a definition for some of the terms on my tax bill?

Check the online [Glossary](#) section for a definition of terms on your tax bill.

Is there a limit to the amount of property taxes I can pay when paying online?

No. Our online payment system is equipped to accept all payments regardless of size.

Where do I mail my tax payment?

Please mail tax payments to:

Claudia G. Lawson
DeKalb County Tax Commissioner
PO Box 100004
Decatur, GA 30031-7004

BACK TO TOP**Sanitation****Will the Tax Commissioner bill sanitation?**

Beginning in the year 2002, residential sanitation assessments have been billed and collected by the DeKalb County Tax Commissioner. You no longer receive quarterly notices from DeKalb County Treasury and Accounting Services. The annual sanitation assessment appears as a line item on your annual property tax statement that is mailed from the Tax Commissioner's Office in July of each year. The sanitation assessment is included in the total on your tax bill and is payable according to the installment due dates for taxes (August 31st and November 15th).

What is the cost of sanitation in DeKalb County?

The basic annual sanitation assessment for a single-family residential property is \$265.00.

How will the collection of sanitation affect my escrow account?

A letter was mailed in December 2001 to all mortgage holders stating that the sanitation would be included as a part of the tax bill effective for tax year 2002. The letter explained that additional escrow monies might be needed to account for sanitation.

BACK TO TOP**Exemptions****As a DeKalb County property owner, am I eligible for special tax exemptions?**

Homestead exemptions provide a significant reduction in annual property taxes and are available to individuals who own and reside in a home in DeKalb County. The property must be the legal residence for all purposes (including filing of Federal and State income taxes, registering any owned or lease vehicles, registering to vote, etc.) on January 1 of each year to qualify for or retain an exemption. Only private residences are eligible for an exemption - at their primary residence. Once an exemption has been granted, it remains in place as long as the applicant continues to reside on the property, or until a different exemption is applied for and received. Homestead exemptions are not transferable if an applicant moves to another residence. You may check your exemption status by [reviewing your property information](#).

Homestead exemption applications are accepted year-round. Current year exemptions must be applied for January 2nd and April 1st. Applications received after April 1st will be processed for the following year. Special exemptions are available for citizens 62 years of age and older, disabled veterans, and other disabled persons. Applicant(s) for senior or disability exemptions must apply in person and present copies of the previous year's Federal and State income tax returns, any Social Security Form 1099s, proof of age and/or proof of 100% total and permanent disability.

BACK TO TOP

Basic Homestead

Basic Homestead is an exemption you may claim against the taxable value of your home as long as you own and occupy that home as your primary residence on January 1 of the year in which the exemption is being claimed. There are no age or income requirements for this exemption.

All homeowners seeking a homestead exemption are required to file an application. Application is not automatic. Neither your mortgage company nor closing attorney may file the application when a home is purchased. A homestead application can be obtained from the Tax Commissioner's Office. It may be returned by mail as long as it is postmarked no later than April 1st. You may request a homestead exemption application via e-mail by clicking on proptax@co.dekalb.ga.us or you may also apply on-line by clicking [here](#).

Property Assessment Freeze

Residents in DeKalb County that receive the benefit of homestead exemption may also apply for a property assessment freeze to help offset future increases in property value. This freeze does not affect school, city or state taxes. Residents who currently have homestead exemption must apply for this freeze, however new applicants applying for exemption will receive the benefit of the freeze with their exemption. Residents must qualify for this freeze by April 1st. [Click Here to apply](#).

BACK TO TOP**Disabled Veteran or Widower**

If you are a disabled veteran, un-remarried spouse of a disabled veteran or un-remarried spouse of a veteran killed in action, you may qualify for a Disabled Veteran/Spousal exemption which will provide additional savings on your property tax bill

Exemption for Un-Remarried Spouse of Peace Officers and Firefighters Killed in the Line of Duty

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

Disabled

If you are 100% totally and permanently disabled and meet certain income requirements you may qualify for the Disabled Exemption, which will provide additional reductions in your property tax bill.

Senior Citizen

Effective January 1st, 2007, if you are 65 years of age or older, you are eligible to be exempt from state ad valorem property taxes. This is independent of any other senior exemptions that may be in place. Additionally, this exemption does not affect county, school, or city taxes.

70 years of age or older

If you are 70 years of age or older on January 1st and the Federal Adjusted Gross Income (based on previous year's tax return), plus municipal bonds, of both you and your spouse, does not exceed \$77,340, you may be entitled to the Special School Tax Exemption. (H9)

65 years of age or older

If you are 65 years of age or older on January 1st and the Total Georgia Net Income of both you and your spouse does not exceed \$10,000 (based on previous year's tax return) excluding Social Security benefits and most retirement income up to the maximum allowable under the Federal Social Security Act (\$55,752 for 2009), then you may be entitled to a Senior School Exemption. (H4)

Or, if you are 65 years of age or older on January 1st and the Total Georgia Net Income of the household does not exceed \$15,000 (based on previous year's tax return), excluding Social Security benefits and most retirement income up to the maximum allowable under the Federal Social Security Act (\$55,752 for 2009), then you may be entitled to a Senior Homestead Exemption. (H6)

Or, if you are 65 years of age or older and the Gross Income of the household does not exceed \$16,000 (based on previous year's tax return), you may be entitled to a Senior Partial School Exemption. (H8)

62 years of age or older

If you are 62 years of age or older on January 1st and the Georgia Net Income

of your household does not exceed \$10,000 (based on previous year's tax return) excluding Social Security benefits and most retirement income up to the maximum allowable under the Federal Social Security Act (\$55,752 for 2009), then you may be entitled to the Senior Homestead and School Tax Exemption. (H3)

Or, If you are 62 years of age or older on January 1st and the Gross Income of your household does not exceed \$16,000 (based on previous year's tax return), you may be entitled to a Partial School Exemption. (H7)

For more exemption information [Click here](#)

Tax Sales

Does the DeKalb County Tax Commissioner conduct tax sales?

A tax lien attaches to the property at its valuation on January 1st of each year; (O.C.G.A. 48-2-56). A tax lien against real property is superior to all other liens and encumbrances and has priority over the title and operation of a security deed. The lien is released by paying the tax charged against it. On December 31st (O.C.G.A. 48-3-3) of each year the Tax Commissioner must issue an execution of Fieri Facias (commonly known as a tax Fi. Fa.) against all delinquent taxpayers. Executions direct the levying officer to levy on the property to satisfy taxes owed the state, county, and schools. It is the duty of that person to enforce an execution by either collection or levy and sale.

Tax sales are held each month, generally from April through December. Sales are scheduled on the first Tuesday of any given month on the Courthouse steps at 11:00am. Notice of the sale is published once a week for four weeks immediately preceding the sale in the legal organ (newspaper) for the county, which is presently The Champion. We do not have a mailing list for our tax sales; however, if you are interested in what properties are being sold, you should contact The Champion Newspaper at (404) 373-7779, or by mail at: Legal Advertising, The Champion Newspaper, P O Box 3615000, Decatur, GA 30036-1500.

BACK TO TOP

Bidding commences with the total of taxes and costs (levy, recording, advertising and commissions) on each parcel, with the property being sold to the highest bidder for cash or cashier's check. If no bids are received, then the County may bid in the property at taxes and costs.

While the successful bidder receives a tax deed, he has no immediate control over the property. The taxpayer or any other person having a right, title, interest in, or lien upon the property may redeem it at any time within twelve (12) months from the date of the sale or up until such time that the right of redemption is foreclosed by paying the redemption price to the tax sale purchaser. The purchaser is not entitled to rents and/or profits arising from the property during redemption period.

The redemption price is the amount paid for the tax deed at the tax sale plus any taxes subsequently paid by the tax deed purchaser plus 20% of that amount for each year or fraction of a year elapsing between the date of the sale and the date of redemption.

Twelve months after the date of the sale the purchaser may begin to forever bar the right of redemption by having proper notice served upon the taxpayer, occupant (if any) and upon all persons having recorded any right, title, interest in, or lien on the property in the county where the property is located in accordance with O.C.G.A. 48-4-45 through 48-4-48. An additional 20% may be charged upon service of notice. Thus a minimum time of one year and forty-five days elapses between acquisition of the tax deed and the right to physical control of the property.

Even though the purchaser receives defeasible title before the redemption period expires, he acquires sufficient interest in the property to make a return on the property after January 1st the following year (if still unredeemed) and also to be liable for taxes due on it the following year.

A recent Georgia Supreme Court Decision has rendered "ripening by prescription" (O.C.G.A. 48-4-48) inapplicable to tax sale purchases in most cases. The Court determined that actual possession of the property is necessary for a tax deed to convey fee simple title to the property absent the process of barring or foreclosing the right of redemption. However, the worth of a tax title is subject to many factors. To ensure your rights you should consult a knowledgeable real estate attorney.

Locations to Serve You

Where can I pay my bill in person?

There are three offices where you can pay your property tax bill in person:

- [North Office](#)
- [Central Office](#)
- [South Office](#)

Will I be charged for reviewing information about my property?

There is no charge for reviewing tax information about an individual property.

What type of online information is available about my property?

Information on your tax district, zoning and property class, last sold price, and amount due are all available using this site. click to [Review Tax Payment Information](#)

Can other people view my property information?

Like all public records, all property tax information is available to any individual or company that wishes to review it.

[BACK TO TOP](#)

Property Assessment

Where can I find information about the assessed value of my property?

The Property Appraisal Department is responsible for the appraisal and assessment of property. You can visit its [Web Site](#) for more information regarding property appraisal in DeKalb County. You may also contact the Property Appraisal office at (404) 371-0841.

What is the relationship between the Tax Commissioner's office and the board of Property Appraisal's office?

According to state law, the Property Appraisal Department is responsible for the appraisal and assessment of property. The Tax Commissioner's office is responsible for billing and collection of taxes based on assessments. The Tax Commissioner has no authority over the amount of assessment, and is not involved in the appraisal process.

How do I appeal?

If you wish to appeal the value of your property, you may file a tax return with the Property Appraisal Department between January 2nd and April 1st, at which time you may declare what you consider to be the fair market value of the property.

This will generate a review of the value by the Property Appraisal Department; a notice of assessment change will be sent to you in late March or early April if the Board disagrees with your value. You will then have thirty (30) days to file an appeal if you continue to disagree with the assessment as set by the Property Appraisal Department.

[BACK TO TOP](#)

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[HOME](#) | [INFO FROM A-Z](#) | [FIND A DEPARTMENT](#) | [CONTACT US](#) | [SITE MAP](#) | [PRIVACY STATEMENT](#) | [DISCLAIMER](#)