

### **Taxpayer Bill of Rights**

- State law requires cities to hold three public hearings stating they are increasing taxes. This hearing is one of those required even though:
  - The city <u>is not raising</u> its property tax rate at all. It will stay at 3.040. It even reduces automatically to 2.040 for homesteaded properties
  - The city <u>has an assessment freeze</u> in place where if the county property appraiser raises your home values, your city taxes do not go up.



# 10,868 homes in Dunwoody will have no increase in city taxes this year.

- Over 85% of Dunwoody residential properties (10.8K of 12.6K) have applied for a homestead exemption. This means:
  - If the value of their property goes up, their city taxes do not.
  - This does not apply to homes used as rental properties or second homes. That makes up a great deal of the remaining 15%.



### Legal Requirements on Hearings

- The "three hearings rule" comes up because Dunwoody kept the tax rate the same, but it's below the State's "rollback" rate. It works like this:
  - 2024's rate was 3.040 mills.
  - The worth of commercial property and non-homestead (primarily rentals) reassessments was worth 0.106 mills.
  - So, the State says the rate should be reduced to 2.934 offsetting commercial and non-homestead increases.
  - The real reason behind this law was for cities that don't have property assessment freezes like Dunwoody does.



### Legal Requirements on Hearings

- Since the City is keeping the rate at 3.040, this is one of three public hearings required:
  - Monday, June 16, 2025, at 8:00 a.m.
  - Monday, June 16, 2025, at 6:00 p.m.
  - Monday, June 30, 2025, at 6:00 p.m.
- The City also had to issue a press release on June 5, 2025, and place advertisements in the local paper on June 5 and June 19



### Notice of Property Tax Increase

#### NOTICE OF PROPERTY TAX INCREASE

The City of Dunwoody has tentatively adopted a millage rate which will require an increase in property taxes by 3.61 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at Dunwoody City Hall, 4800 Ashford Dunwoody Rd, Dunwoody, GA 30338 on Monday, June 16, 2025, at 8 a.m.

Times and places of additional public hearings on this tax increase are at Dunwoody City Hall, 4800 Ashford Dunwoody Rd, Dunwoody, GA 30338 on Monday, June 16, 2025, at 6 p.m. and Monday, June 30, 2025, at 6 p.m.

This tentative increase will result in a millage rate of 3.040 mills, an increase 0.106 mills. Without this tentative tax increase, the millage rate will be no more than 2.934 mills. The proposed tax increase for a home with a fair market value of \$600,000 is approximately \$24.38 and the proposed tax increase for nonhomestead property with a fair market value of \$2,600,000 is approximately \$110.24.

Although the City is not proposing a millage increase, the state considers any millage above the rollback rate a property tax increase. The advertised increase (3.61%) is due solely to the revaluation of real property tax assessments. Around 85% of residential houses in Dunwoody have applied for and qualified for a permanent freeze of their home's value for tax purposes.



### Notice of Property Tax Increase

- Below are the background numbers required in the advertisement shown on the last slide. The number has to be shown without the freeze in place.
- So, the typical home in the advertisement is shown with a \$24 increase.
- But <u>in the real final bill</u>- this increase would be a <u>ZERO</u> for all homesteaded properties.

	Homestead				Non Homestead			
	Millage		Rollback		Millage			Rollback
	3.040		2.934		3.040		2.934	
Property Fair Market Value	\$	600,000	\$	600,000	\$	2,600,000	\$	2,600,000
x 40% (600K)	\$	240,000	\$	240,000	\$	1,040,000	\$	1,040,000
Less: Standard Exemption	\$	(10,000)	\$	(10,000)				
Less: 1 Mill Exemption		(78,947)	\$	(81,800)				
Taxable Value	\$	151,053	\$	148,200	\$	1,040,000	\$	1,040,000
Taxable Value x Rate	\$	459.20	\$	434.82	\$	3,161.60	\$	3,051.36
Proposed Tax Increase			\$	24.38			\$	110.24



### Tax Digest Five Year History

#### NOTICE

The City of Dunwoody does hereby announce that the millage rate will be set at a meeting to be held at the Dunwoody City Hall,

4800 Ashford Dunwoody Road, Dunwoody, GA 30338 on Monday, June 30, 2025 at 6 p.m. and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the
following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

#### **CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY**

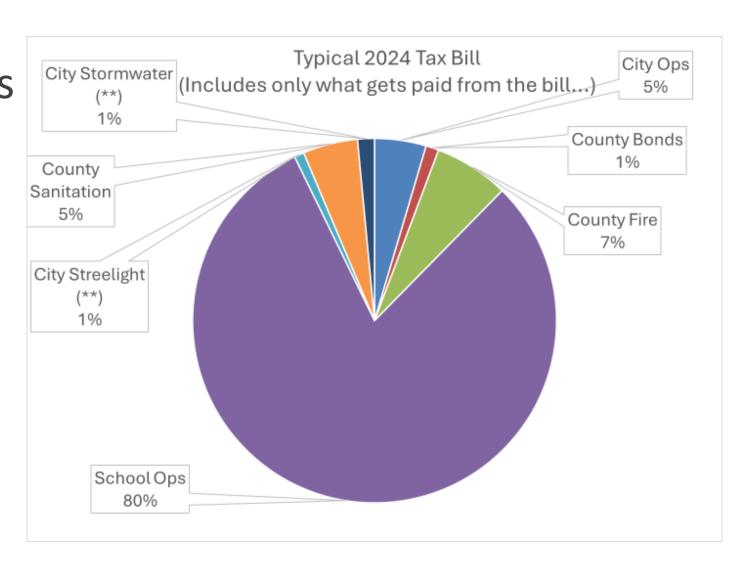
		CITY WIDE	2020	2021	2022	2023	2024	2025
		Real & Personal	4,080,149,924	4,560,120,737	5,054,711,430	5,352,785,553	5,745,452,002	6,103,640,668
		Motor Vehicles	13,510,350	10,378,120	8,612,270	7,775,410	6,616,220	5,050,710
	v	Mobile Homes	0	0	0	0	0	0
	A	Timber - 100%	0	0	0	0	0	0
C	Ū	Heavy Duty Equipment	0	0	0	0	0	0
Ť	E	Gross Digest	4,093,660,274	4,570,498,857	5,063,323,700	5,360,560,963	5,752,068,222	6,108,691,378
Y		Less Exemptions	1,002,379,554	1,258,399,350	1,494,742,553	1,600,110,770	1,851,963,947	1,855,351,748
Are a		NET DIGEST VALUE	3,091,280,720	3,312,099,507	3,568,581,147	3,760,450,193	3,900,104,275	4,253,339,630
	R	Gross Maintenance & Operation Millage	2 7400	2.7400	3.0400	3.0400	3.0400	3.0400
	A T E	Less Rollback (Local Option Sales Tax)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	`	NET M&O MILLAGE RATE	2.7400	2.7400	3.0400	3.0400	3.0400	3.0400
	TAX	TOTAL M&O TAXES LEVIED	\$8,470,109	\$9,075,153	\$10,848,487	\$11,431,769	\$11,856,317	\$12,930,152
		Net Tax \$ Increase		\$605,043	\$1,773,334	\$583,282	\$424,548	\$1,073,835
		Net Tax % Increase		7.14%	19.54%	5.38%	3.71%	9.06%

 This required advertisement (the five-year ad) makes things even more confusing as it ignores the rollback. But it does show the increase coming from commercial properties, newly sold homes, and rental properties.



### Your Tax Bill

- Using 2024 rates, this is the breakdown of your tax bill for a typical Dunwoody home.
- The vast amount goes to the school system.

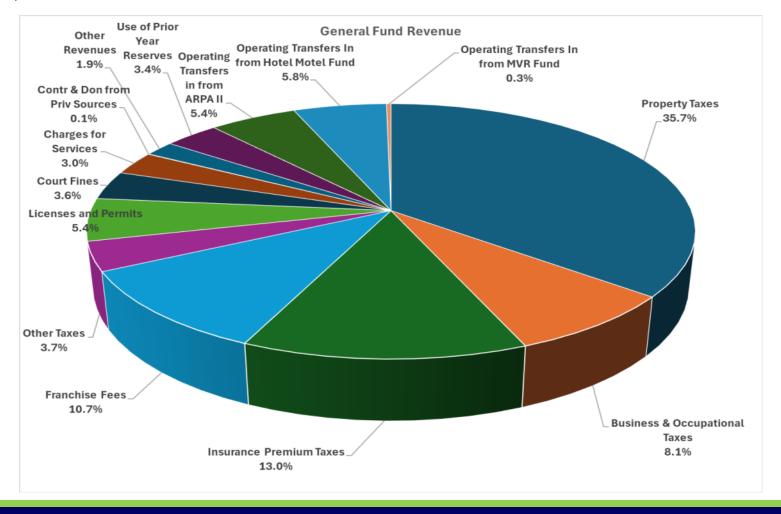




# 2025 General Fund Revenue Budget

The City's General Fund Budget was passed in October 2024, but like all municipal budgets, it is adjusted based on current revenue estimates.

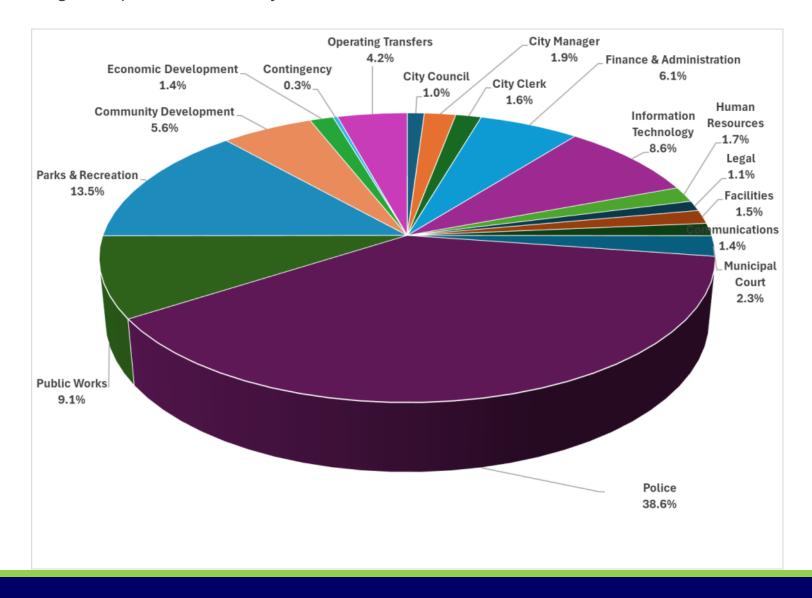
Based on the values from the Board of Tax Assessors, less possible loss on appeals and collections, the new estimated revenue will change from \$11.6M to \$12.3M a \$700,000 increase.





## 2025 General Fund Expense Budget

Public safety is the largest expense followed by Parks & Recreation





### Staff Recommendation

Staff recommends adoption of a rate of 3.040 mills at the June 30th meeting after the three public hearings and adjusting the revenue accordingly.

Thank you!







To: Mayor and Council

City of Dunwoody

From: Richard Platto, Finance Director

Delisha Robinson, Assistant Finance Director

Re: 2025 Millage Rate

Date: 16 June 2025

#### Summary

To hold three public hearings and approve the FY25 millage rate of 3.040, keeping the rate consistent from fiscal year 2024.

#### **Details**

Staff recommends keeping the city's millage rate the same at 3.040 mills for 2025. The tax rate for 2025 will also include a one-mill reduction for all homestead properties, lowering the effective rate to 2.040. The City will continue to freeze assessed values for those same properties. Combined, these exemptions mean that no homestead property will see a City tax bill increase this year.

The City of Dunwoody has scheduled three public hearings on the 2025 millage rate at Dunwoody City Hall, 4800 Ashford Dunwoody Rd, Dunwoody, GA 30338:

- Monday, June 16, 2025, at 8 a.m.
- Monday, June 16, 2025, at 6 p.m.
- Monday, June 30, 2025, at 6 p.m.

State law requires the value of assessments to be shown against last year's values even if the city has a hard property assessment freeze. Due to an increase in DeKalb County's reevaluation of real property tax assessments, the City has filed a notice of a 3.61 percent increase in property taxes using the same 3.040 millage rate as 2024. This required notice does not give credit for the property assessment freeze and the one mill exemption included in the final rate calculation.

#### STATE OF GEORGIA CITY OF DUNWOODY

#### **RESOLUTION 2025-XX-XX**

# A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF DUNWOODY, GEORGIA TO FIX THE AD VALOREM TAX RATE OF THE CITY OF DUNWOODY FOR FISCAL YEAR 2025 AND FOR OTHER PURPOSES

**WHEREAS**, the City of Dunwoody is charged with operating and maintaining City Government and pursuant to the Charter of the City of Dunwoody to provide for the assessment of ad valorem property taxes on all real and personal property subject to ad valorem taxation; and

**WHEREAS,** the City of Dunwoody has approved a contract with the Tax Commissioner of DeKalb County, Georgia to serve as Tax Collector for the City for the collection of ad valorem taxes; and

WHEREAS, the City Council has properly given notice, and held a public hearing, in accordance with the law of the State of Georgia, on June 30, 2025, at 6:00 p.m. for the purpose of receiving relevant evidence, testimony, and public comment concerning the proposed millage rate for ad valorem property taxes; and

WHEREAS, the Mayor and City Council, after hearing and after duly considering all such relevant evidence, testimony and public comment, has determined that it is in the best interest of, and necessary to meet the expenses and obligations of, the City of Dunwoody to set a levy in the amount of 3.040 mills on each \$1,000 of taxable value for all property subject to ad valorem taxation by the City.

### THEREFORE, THE CITY COUNCIL OF THE CITY OF DUNWOODY, GEORGIA, HEREBY RESOLVES, as follows:

**SECTION 1**: The ad valorem tax at the rate for the City of Dunwoody, Georgia for the 2025 fiscal year on property subject to ad valorem taxation by the City, is hereby fixed at 3.040 mills on each \$1,000 of taxable value or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose. Said millage rate is hereby levied for general government purposes.

**SECTION 2:** Pursuant to the approved contract with the Tax Commissioner of DeKalb County the billing date and due date for ad valorem taxes for the City shall be the same as those for DeKalb County.

#### STATE OF GEORGIA CITY OF DUNWOODY

#### **RESOLUTION 2025-XX-XX**

**SECTION 3**: The Tax Commissioner of DeKalb County or other designated tax collector is hereby authorized to bill and collect ad valorem taxes for the City of Dunwoody for fiscal year 2025 based on the millage rate set herein and to take, on behalf of the City, such actions authorized by the approved contract with the Tax Commissioner and State of Georgia law as may be necessary for this process.

**SECTION 4**: This resolution hereby repeals any and all conflicting resolutions.

**SECTION 5:** This resolution shall become effective immediately upon its adoption by the City Council.

SO RESOLVED, this 30th day of June 2025.

	Approved:
	Lynn P. Deutsch, Mayor
ATTEST:	Approved as to Form and Content:
Sharon Lowery, City Clerk (Seal)	City Attorney

				INCREASE IN PROPERTY TA			
OUNTY: 002-DEKALB			TAXING JURISDICTION:	DUNWO	DUNWOODY		
E	ENTER VALUES AN	ND MILLAGE RATES FOR	THE APPLICABLE TAX YEARS IN Y	YELLOW HIGHLIGHTED BOXES	BELOW		
DESCRIPTION 2024 DIGEST			REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST		
REAL		5,579,024,498	281,741,516	52,423,296	5,913,189,310		
PERSON <i>A</i>	AL .	166,427,504		24,023,854	190,451,358		
MOTOR VEH	IICLES	6,616,220		(1,565,510)	5,050,710		
MOBILE HO	MES	0		0			
TIMBER -10		0		0			
HEAVY DUTY		0		0			
GROSS DIG		5,752,068,222	281,741,516	74,881,640	6,108,691,378		
EXEMPTIO		1,851,963,947	133,763,098	(130,375,297)	1,855,351,748		
NET DIGES	ST	3,900,104,275	147,978,418	205,256,937	4,253,339,630		
		(PYD)	(RVA)	(NAG)	(CYD)		
2024 M	IILLAGE RATE:	3.040		2025 MILLAGE RATE:	3.04		
		CA	LCULATION OF ROLLBACK RATE				
		CA					
	DESCRIPTION		ABBREVIATION	AMOUNT	FORMULA		
	2024 Net Digest		PYD	3,900,104,275			
		xisting Real Property	RVA	147,978,418			
Other I	Net Changes to Tax		NAG	205,256,937			
	2025 Net Digest	t	CYD	4,253,339,630	(PYD+RVA+NAG)		
	2024 Millage Rat		PYM	3.040	PYM		
	ivalent of Reassesse lback Millage Rate f		ME RR - ROLLBACK RATE	0.106 <b>2.934</b>	(RVA/CYD) * PYM PYM - ME		
If the 2025 Propo	osed Millage Rate fo	or this Taxing Jurisdiction ex	cceeds Rollback Millage Rate	Rollhack Millage Rate	2 93		
computed above,	this section will aut	comatically calculate the an	cceeds Rollback Millage Rate nount of increase in property	Rollback Millage Rate 2025 Millage Rate	2.93 3.04		
computed above,	this section will aut	•	nount of increase in property				
computed above, taxes	this section will aut	comatically calculate the an	nount of increase in property § 48-5-32.1(c) (2)  CERTIFICATIONS	2025 Millage Rate Percentage Tax Increase	3.04 <b>3.61</b> 9		
computed above, taxes	this section will aut that is part of the r tify that the amoun	t indicated above is an accuracy for the tax you	CERTIFICATIONS  urate accounting of the total net assese ar for which this rollback millage rate	2025 Millage Rate Percentage Tax Increase  ssed value added by the reassessment is being computed.  Date	3.04 3.619 nent of existing real		
computed above, taxes	this section will aut that is part of the r tify that the amoun C	t indicated above is an accuracy for the tax you	CERTIFICATIONS  urate accounting of the total net assese ar for which this rollback millage rate essors  ate representation of the digest value	2025 Millage Rate Percentage Tax Increase  ssed value added by the reassessment is being computed.  Date	3.04 3.619 nent of existing real		
I hereby cer	this section will aut that is part of the restriction will aut to that is part of the restriction of the res	t indicated above is an accur property for the tax you hairman, Board of Tax Ass shown above are an accur	CERTIFICATIONS  urate accounting of the total net assese ar for which this rollback millage rate essors  ate representation of the digest value	2025 Millage Rate Percentage Tax Increase  ssed value added by the reassessments being computed.  Date  Date  Date  n accordance with O.C.G.A. § 48-5 king jurisdiction for tax year 2025 in the percentage of the	3.04 3.619  nent of existing real applicable tax years.		
I hereby cer  I hereby cer  I hereby ce  I hereby ce  I hereby ce  Jurisd  If the finadvertis the atta	this section will aut that is part of the restriction will aut to that is part of the restriction of the restriction of the restriction of the restriction for the part of the restriction for the restriction for the restriction for the restriction of the restri	t indicated above is an accurrence property for the tax you hairman, Board of Tax Ass shown above are an accurrence as Collector or Tax Commissive is a true and correct commission.	CERTIFICATIONS  CERTIFICATIONS  CERTIFICATIONS  CERTIFICATIONS  CERTIFICATIONS  CERTIFICATIONS  CERTIFICATIONS  CERTIFICATIONS  CONTROL OF THE CONTROL OF TH	2025 Millage Rate Percentage Tax Increase  seed value added by the reassessment is being computed.  Date  Date  Date  Date  Date  Date  Date  Date  Date  A accordance with O.C.G.A. § 48-5-8 king jurisdiction for tax year 2025 in the pression of the condition of	applicable tax years.  -32.1 for the taxing is the required evidenced by e Taxes" showing e local media.		
I hereby cer  I hereby cer	this section will aut that is part of the restrict that is part of the restrict that the amount that the amount that the amount that the amount that the values that the above that the above that the amount	t indicated above is an accurrence property for the tax you hairman, Board of Tax Ass shown above are an accurrence as Collector or Tax Commissive is a true and correct commission.	CERTIFICATIONS  CERTIFICATIONS  CERTIFICATIONS  CERTIFICATIONS  CERTIFICATIONS  CERTIFICATIONS  CERTIFICATIONS  CERTIFICATIONS  CONTROL OF THE CONTROL OF TH	2025 Millage Rate  Percentage Tax Increase  seed value added by the reassessment is being computed.  Date  D	applicable tax years.  -32.1 for the taxing is the required evidenced by e Taxes" showing e local media.		

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Υ		Less Exemptions	1,002,379,554	1,258,399,350	1,494,742,553	1,600,110,770	1,851,963,947	1,855,351,748
А		NET DIGEST VALUE	3,091,280,720	3,312,099,507	3,568,581,147	3,760,450,193	3,900,104,275	4,253,339,630
r e	R A T E	Gross Maintenance & Operation Millage	2 7/100	2.7400	3.0400	3.0400	3.0400	3.0400
а		Less Rollback (Local Option Sales Tax)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		NET M&O MILLAGE RATE	2.7400	2.7400	3.0400	3.0400	3.0400	3.0400
	TAX	TOTAL M&O TAXES LEVIED	\$8,470,109	\$9,075,153	\$10,848,487	\$11,431,769	\$11,856,317	\$12,930,152
		Net Tax \$ Increase		\$605,043	\$1,773,334	\$583,282	\$424,548	\$1,073,835
		Net Tax % Increase		7.14%	19.54%	5.38%	3.71%	9.06%