

To: Mayor and Council  
City of Dunwoody

From: Richard Platto, Finance Director  
Delisha Robinson, Assistant Finance Director

Re: 2026 Millage Rate

Date: June 15, 2026

### **Summary**

State law requires three public hearings advertising a property tax increase, even though city staff recommends keeping it flat while keeping a 1.000 mill homestead exemption and property tax freeze. Staff recommend those dates be as shown below with adoption of 3.040 mills on July 1, 2026.

### **Details**

Staff recommend keeping the city's millage rate the same at 3.040 mills for 2026. The tax rate for 2026 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 2026 millage rate at Dunwoody City Hall, 4800 Ashford Dunwoody Rd, Dunwoody, GA 30338:

- Monday, June 15, 2026, at 8 a.m.
- Monday, June 15, 2026, at 6 p.m.
- Wednesday, July 1, 2026, 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 0.50 percent increase in property taxes using the same 3.040 millage rate since 2022.



City of  
**Dunwoody**  
Georgia

# 2026 Millage Rate Adoption

June 15, 2026, and July 1, 2026

# MILLAGE RATE



THE TAX RATE THAT IS APPLIED TO THE ASSESSED VALUE OF TAXABLE PROPERTY TO CALCULATE THE AMOUNT OF PROPERTY TAX TO BE PAID



MILLAGE RATE OF 1 MIL IS \$1.00 PER THOUSAND OF ASSESSED VALUE



FOR CALCULATION PURPOSES, THE MILLAGE RATE IS STATED AS 0.001

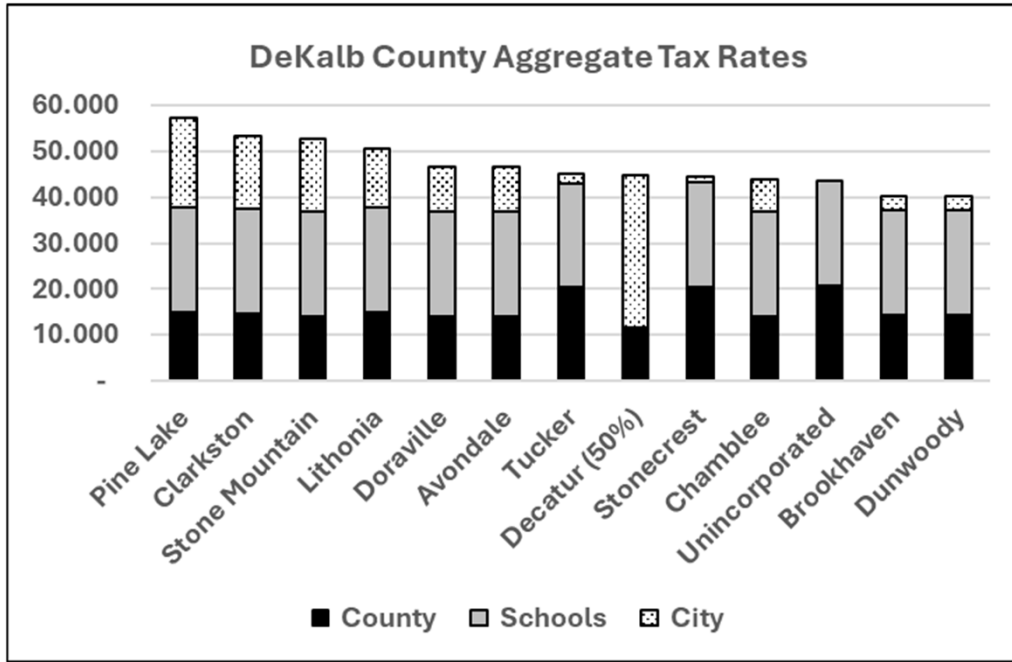


THE MILLAGE RATE IS SET BY THE LEVYING AUTHORITY EACH YEAR

# City of Dunwoody

- The City is not raising the millage rate. It will remain at 3.040
- Over 85% of Dunwoody residential properties have applied for a homestead exemption
- The City has an assessment freeze in place where if the county property appraiser raises home values, the city taxes do not go up
- The typical home in the advertisement is shown with a \$3.75 increase.
- But – in the real final bill- this increase would be **ZERO** for all homesteaded properties

# CITIES IN DEKALB AGGREGATE TAX RATES

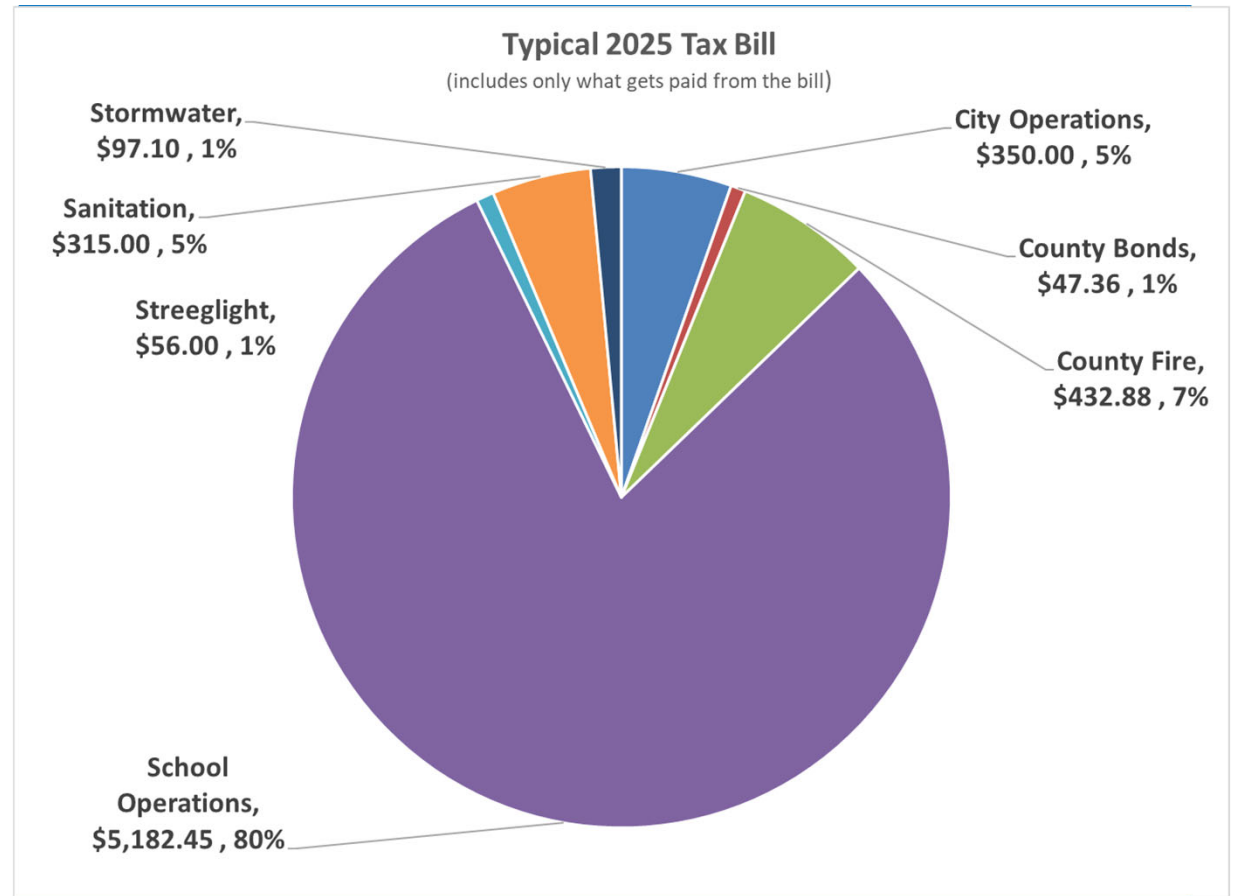


*Note:	2025	2026
Chamblee	6.25 mills	7.25 mills
Brookhaven	2.74 mills	3.85 mills

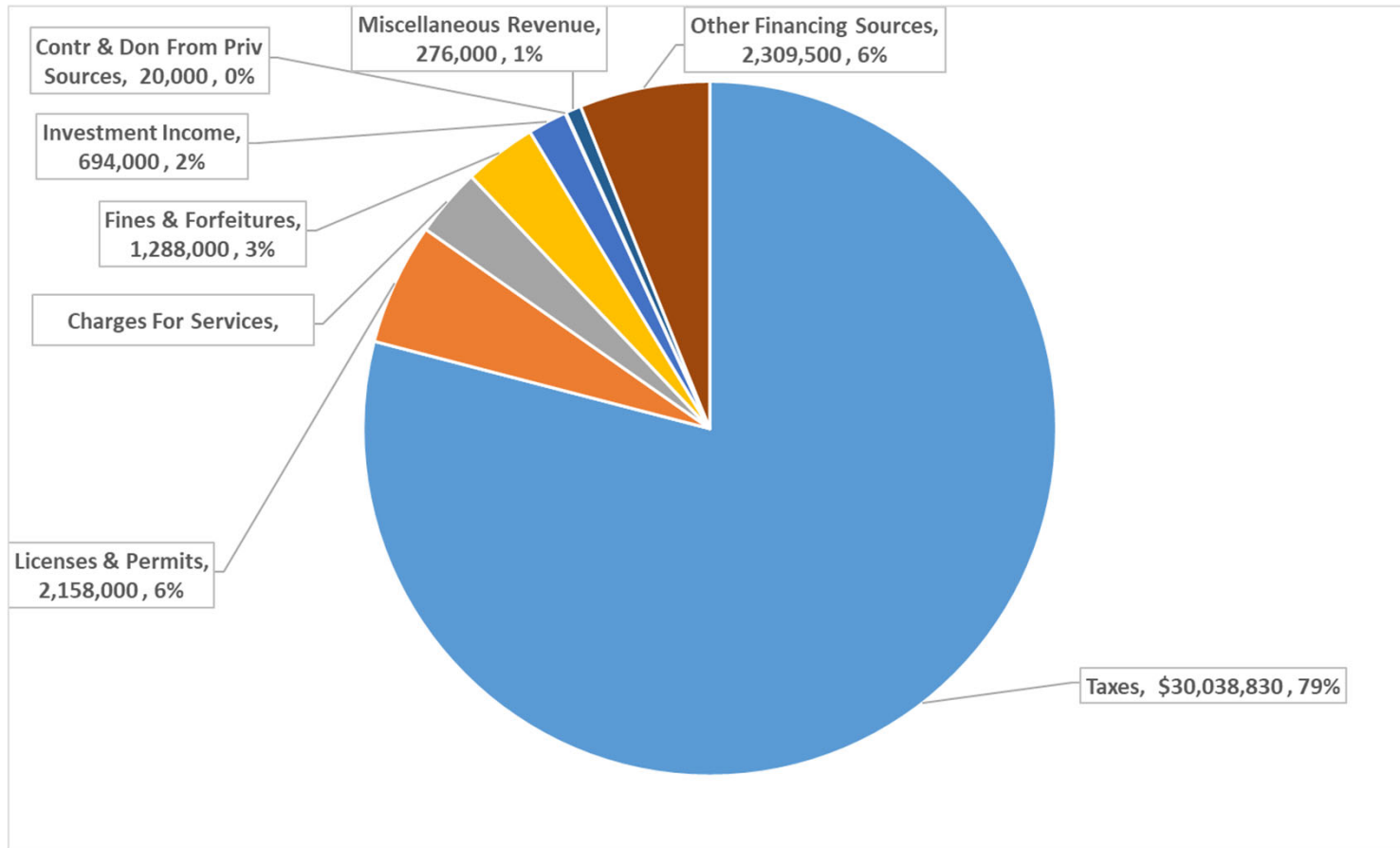
DUNWOODY	
General Operations	11.0270
Hospitals	0.6110
County Bonds	0.0000
Fire	2.4530
Police	0.0000
Special Services	0.0000
Unic Bond	0.2540
<b>County Total</b>	<b>14.3450</b>
School Ops	22.7800
State	0.0000
<b>City Millage</b>	<b>3.0400</b>
<b>Total</b>	<b>40.1650</b>

# County Tax Bill

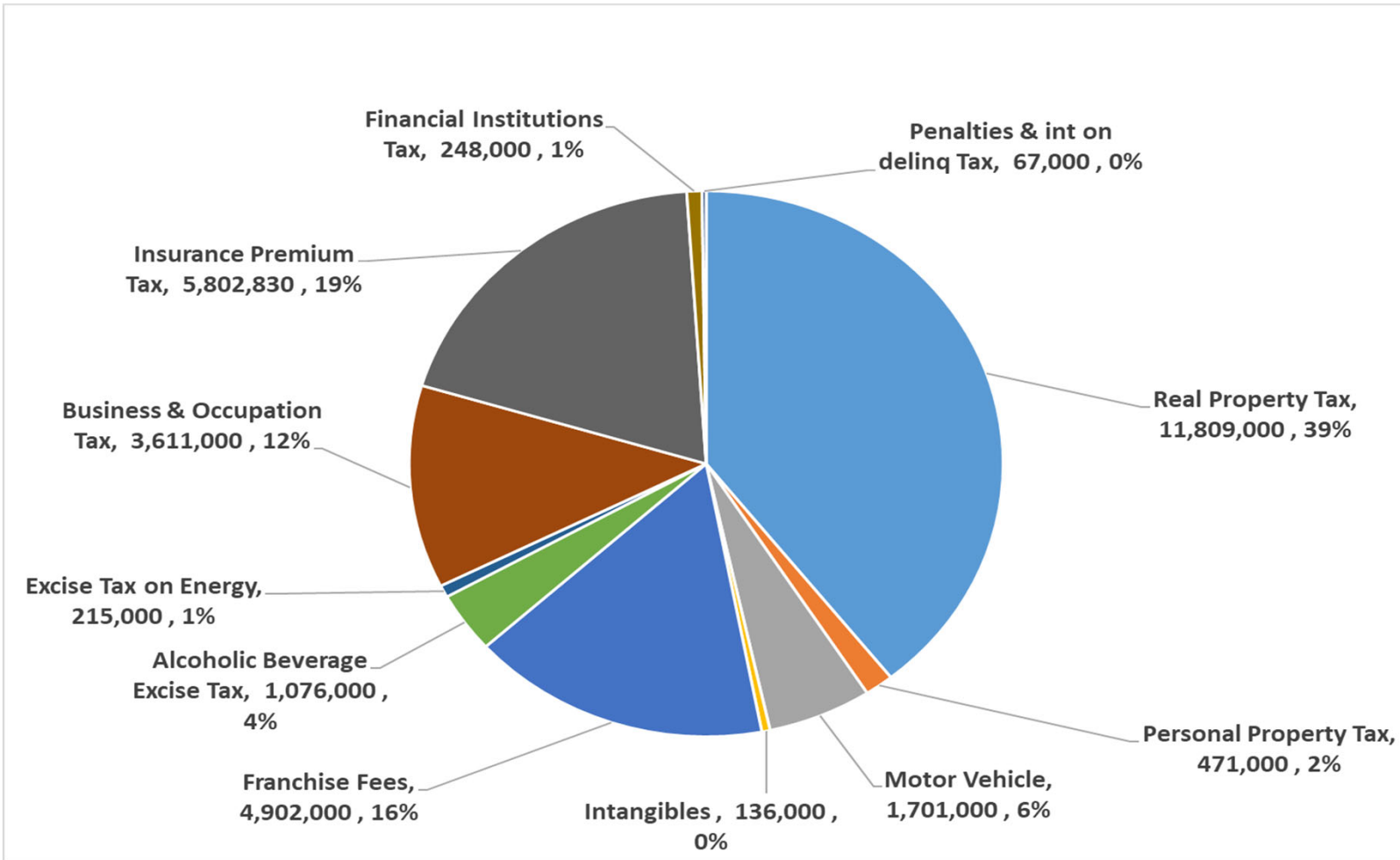
- Using 2025 rates, this is the breakdown of your tax bill for a typical Dunwoody home.
- Most of the tax bill goes towards the school system.



# 2026 Budget – Revenue by Source



# 2026 Budget – Tax Revenue



### NOTICE OF PROPERTY TAX INCREASE

The City of Dunwoody has tentatively adopted a millage rate which will require an increase in property taxes by 0.50 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 15, 2026, 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 15, 2026, at 6 p.m. and Wednesday, July 1, 2026, at 6 p.m.

This tentative increase will result in a millage rate of 3.040 mills, an increase of 0.015 mills. Without this tentative tax increase, the millage rate will be no more than 3.025 mills. The proposed tax increase for a home with a fair market value of \$650,000 is approximately \$3.75 and the proposed tax increase for nonhomestead property with a fair market value of \$2,625,000 is approximately \$15.75.

THE CITY IS NOT PROPOSING A MILLAGE INCREASE, THE STATE CONSIDERS ANY MILLAGE ABOVE THE ROLLBACK RATE A PROPERTY TAX INCREASE. THE ADVERTISED INCREASE (0.50%) IS DUE SOLELY TO THE REVALUATION OF REAL PROPERTY TAX ASSESSMENTS.

# NOTICE OF CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY

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 Wednesday, July 1, 2026 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 2026 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY									
CITY AREA	CITY WIDE		2021	2022	2023	2024	2025	2026	
	VALU	Real & Personal		4,560,120,737	5,054,711,430	5,352,785,553	5,745,452,002	6,083,720,287	6,202,710,736
		Motor Vehicles		10,378,120	8,612,270	7,775,410	6,616,220	5,050,710	3,868,190
		Mobile Homes		0	0	0	0	0	0
		Timber - 100%		0	0	0	0	0	0
		Heavy Duty Equipment		0	0	0	0	0	17,784
		Gross Digest		4,570,498,857	5,063,323,700	5,360,560,963	5,752,068,222	6,088,770,997	6,206,596,710
		Less Exemptions		1,258,399,350	1,494,742,553	1,600,110,770	1,851,963,947	2,094,164,517	1,984,823,022
		<b>NET DIGEST VALUE</b>		<b>3,312,099,507</b>	<b>3,568,581,147</b>	<b>3,760,450,193</b>	<b>3,900,104,275</b>	<b>3,994,606,480</b>	<b>4,221,773,688</b>
	RATE	Gross Maintenance & Operation Millage		2.7400	3.0400	3.0400	3.0400	3.0400	3.0400
		Less Rollback (Local Option Sales Tax)		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		<b>NET M&amp;O MILLAGE RATE</b>		<b>2.7400</b>	<b>3.0400</b>	<b>3.0400</b>	<b>3.0400</b>	<b>3.0400</b>	<b>3.0400</b>
	TAX	<b>TOTAL M&amp;O TAXES LEVIED</b>		<b>\$9,075,153</b>	<b>\$10,848,487</b>	<b>\$11,431,769</b>	<b>\$11,856,317</b>	<b>\$12,143,604</b>	<b>\$12,834,192</b>
Net Tax \$ Increase				\$1,773,334	\$583,282	\$424,548	\$287,287	\$690,588	
Net Tax % Increase				19.54%	5.38%	3.71%	2.42%	5.69%	

# Staff Recommendation

Staff recommends adoption of a rate of 3.040 mills at the July 1st meeting after the three public hearings and adjusting the revenue accordingly.

THANK YOU!



**STATE OF GEORGIA  
CITY OF DUNWOODY**

**RESOLUTION 2026-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 2026 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 July 1, 2026, 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 2026 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 2026-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 2026 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 1<sup>st</sup> day of July 2026.

Approved:

\_\_\_\_\_  
Lynn P. Deutsch, Mayor

ATTEST:

Approved as to Form and Content:

\_\_\_\_\_  
Sharon Lowery, City Clerk  
(Seal)

\_\_\_\_\_  
City Attorney

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026				
COUNTY: 002 - DEKALB		TAXING JURISDICTION: DUNWOODY		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	5,894,865,019	103,752,913	16,547,920	6,015,165,852
PERSONAL	188,855,268		(1,310,384)	187,544,884
MOTOR VEHICLES	5,050,710		(1,182,520)	3,868,190
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		17,784	17,784
GROSS DIGEST	6,088,770,997	103,752,913	14,072,800	6,206,596,710
EXEMPTIONS	2,094,164,517	82,951,217	(192,292,712)	1,984,823,022
NET DIGEST	3,994,606,480	20,801,696	206,365,512	4,221,773,688
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE: 3.040		2026 MILLAGE RATE: 3.040		
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2025 Net Digest	PYD	3,994,606,480		
Net Value Added-Reassessment of Existing Real Property	RVA	20,801,696		
Other Net Changes to Taxable Digest	NAG	206,365,512		
2026 Net Digest	CYD	4,221,773,688	(PYD+RVA+NAG)	
2025 Millage Rate	PYM	3.040	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.015	(RVA/CYD) * PYM	
Rollback Millage Rate for 2026	<b>RR - ROLLBACK RATE</b>	<b>3.025</b>	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	3.025		
	2026 Millage Rate	3.040		
	<b>Percentage Tax Increase</b>	<b>0.50%</b>		
CERTIFICATIONS				
I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.				
----- Chairman, Board of Tax Assessors		----- Date		
I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.				
----- Tax Collector or Tax Commissioner		----- Date		
I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is _____				
CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION				
	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.			
	If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.			
----- Responsible Party		----- Title		----- Date

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		Mobile Homes	0	0	0	0	0	0
		Timber - 100%	0	0	0	0	0	0
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		Gross Digest	4,570,498,857	5,063,323,700	5,360,560,963	5,752,068,222	6,088,770,997	6,206,596,710
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	R A T E	Gross Maintenance & Operation Millage	2.7400	3.0400	3.0400	3.0400	3.0400	3.0400
		Less Rollback (Local Option Sales Tax)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<b>NET M&amp;O MILLAGE RATE</b>		<b>2.7400</b>	<b>3.0400</b>	<b>3.0400</b>	<b>3.0400</b>	<b>3.0400</b>	<b>3.0400</b>	
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