

Many homeowners to get tax trimming

A little relief: Residents of DeKalb's cities will benefit from the "double taxation" law.

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Homeowners in DeKalb's cities will get a county property tax cut, starting this year, that could eventually save some residents more than \$100 each year.

The Georgia General Assembly passed a "double taxation" relief bill aimed at giving city residents credit, through lower county property taxes, for the services their municipalities provide, such as police and recreation.

Avondale Estates and **Pine Lake** property owners will feel the most dramatic change.

"It'll be enough [of a change] to be noticeable," said Avondale Estates Mayor John Lawson.

"You can honestly say for all the cities in DeKalb, it will make a noticeable difference in the amount they pay in county property taxes."

The full effect of the new cuts won't be felt until next year, however. The law calls for half the millage cuts to be implemented when this year's bills are sent out, and the rest of the reductions to take effect in 1996.

"It's not a lot of money, but the main thing is it is some effort to make this situation more equitable," said Andrew Harris, a Decatur city commissioner and the president of the DeKalb Municipal Association.

Residents of that portion of DeKalb that is the Atlanta city limits are not effected by the legislation because tax rates there already were adjusted to eliminate the "double taxation" effect. The savings differ for residents of each of the other eight cities in DeKalb, because each provides different levels of services. Here's a breakdown of yearly savings for the owner of a house with a market value of \$100,000 and a \$10,000 homestead exemption, after the cuts fully take effect in 1996:

Avondale Estates: \$101.71

Chamblee: \$22.11

Clarkston: \$79.59

Decatur: \$35.37

Doraville: \$35.37

Lithonia: \$79.59

Pine Lake: \$101.71

Stone Mountain: \$61.91

The cost to the county for the reductions is about \$610,000 annually, but DeKalb's unincorporated residents won't have to pay higher property taxes to make up the difference, said DeKalb CEO Liane Levetan. "We factored that into the budget," she said.