

**DeKalb County**

Property Appraisal Department
325 Swanton Way
Decatur, GA 30030
PHONE (404) 371-0841

**ADDRESS SERVICE REQUESTED**

*****AUTO**S-DIGIT 30307 732 45

PDAC LLC
1985 PONCE DE LEON AVE NE
ATLANTA GA 30307-1337

**Official Tax Matter - 2025 Tax Year**

This correspondence constitutes an official notice of
ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date:**06/03/2025****Last date to file a written appeal:****07/18/2025******* This is not a tax bill - Do not send payment *****

County property records are available online at:
dekalbcountyga.gov/property-appraisal/welcome

A

The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in **BOX 'B'** of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>

At the time of filing your appeal you must select one of the following appeal methods:

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at 325 Swanton Way, Decatur, GA 30030 and which may be contacted by telephone at: (404) 371-0841.

Your staff contacts are E.A. STANFIELD (404) 371-2774 and GEOFFREY JOHNSON (404) 371-2716.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

B

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
4989889	15 235 01 002	.13	92		NO
Property Description	C3 - COMMERCIAL LOT				
Property Address	107 N MCDONOUGH ST				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value *	
100% Appraised Value		466,200		424,000	
40% Assessed Value		186,480		169,600	
* The "Current Year Other Value" reflects appraised and assessed value of any preferential assessment for properties or any portion of properties meeting certain requirements. The exemptions to "Current Year Fair Market Value" assessed values for these types of properties are provided under "Other Exemption Value".					
Reasons for Change of Assessment Notice					
ANNUAL ASSESSMENT NOTICE REQUIRED BY GA LAW 48-5-306					
BASED ON THE FOLLOWING REVIEW, PROPERTY RETURN OR AUDIT					

C

The following Taxing Authority provided a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment pursuant to O.C.G.A. § 48-5-306(b)(1)(l)(i).					
Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Estimated Roll-Back Rate	
COUNTY OPNS			169,600	.009737	
DECTR-CITY			169,600	.0112	
The following Taxing Authority did not provide a certified Estimated Roll-Back Millage Rate to the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment. Pursuant to O.C.G.A. § 48-5-306(b)(1)(l)(ii), the Taxing Authority must include the Previous Year's Millage Rate and an Estimated Tax.					
Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Previous Year's Millage Rate	Estimated Tax
SCHOOL OPNS			169,600	.020300	3442.88
The "Estimated Tax" provides only an estimate of your current year's taxes for that Taxing Authority using your "Net Taxable Value" multiplied by the "Previous Year's Millage Rate" and may not be reflective of your actual tax bill.					
The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities.					