



Frank M. O'Connell  
State Revenue Commissioner

State of Georgia  
**Georgia Department of Revenue**  
Local Government Services Division  
Digest Section  
4125 Welcome All Road SW  
Atlanta GA 30349-1824  
(404) 724-7000  
July 29, 2024

Jonathan K. Assery  
Director

MR IRVIN J JOHNSON  
DEKALB COUNTY TAX COMMISSIONER  
4380 MEMORIAL DR STE 100  
DECATUR GA 30032-1239

Ref #: 202421197686026

Dear Mr. Johnson:

The 2024 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2024 Ad Valorem taxes is enclosed.

On August 1, 2025, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Yours very truly,

Frank M. O'Connell  
State Revenue Commissioner

Enc. Order Regarding 2024 County Tax Digest

Copy to  
MR. JAMES DOYLE VERNOR, Chairman, Board of Tax Assessors  
MEREDA DAVIS JOHNSON, Chairman, Board of County Commissioners

**TO:  
TAX COMMISSIONER  
CHAIRMAN, BOARD OF TAX ASSESSORS  
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS**

**ORDER REGARDING 2024 COUNTY TAX DIGEST**

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the DEKALB County digest for 2024 was submitted by the Tax Commissioner of DEKALB County on July 29, 2024, and

WHEREAS the Commissioner has determined that the DEKALB County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

IT IS HEREBY ORDERED that the county digest of DEKALB County is hereby authorized to be used for the collection of 2024 taxes.

This the 29th day of July, 2024.

A handwritten signature in blue ink that reads "Frank M. O'Connell". The signature is written in a cursive, flowing style.

Frank M. O'Connell  
Revenue Commissioner