

ONLINE & KIOSK REGISTRATION RENEWAL

Renew online at our website through the Georgia Department of Revenue. You can pay with VISA, Discover, American Express or MasterCard with a convenience fee. Your registration must be renewed by the renewal date each year or penalties are assessed.

To renew online, vehicles must have a valid Georgia insurance policy electronically transmitted to the state database, an emission test (if applicable) and weigh less than 8,500 pounds. If any of these also apply, the vehicle cannot be renewed online:

- It is covered by a Georgia Fleet insurance policy.
- It is covered by a Georgia self-insured insurance policy.
- It has a specialty plate that requires supporting documentation.
- Registered owner has a change of address.

Renew at a kiosk for an instant decal. Learn more and find the nearest kiosk at GwinnettTaxCommissioner.com/Locations.

EMISSION TESTING

Most gasoline-powered vehicles with a gross vehicle weight of 8,500 pounds or less and over three model years old are required to pass an annual Georgia emission inspection prior to registration or renewal.

You may be eligible for a senior emission waiver if:

- You are age 65 or older.
- You own a vehicle 10 model years old or older.
- You drive your vehicle less than 5,000 miles a year.

You may apply for a senior emission waiver at a Gwinnett tag office or at CleanAirForce.com. Visit their website for more information.

MOTOR VEHICLE VALUE APPEALS

If you disagree with the Department of Revenue's value of your vehicle, you can appeal to the Board of Assessors within 45 days of the payment of the tax.

TAG OFFICE LOCATIONS

Check tag office hours and wait times at GwinnettTaxCommissioner.com/Wait.

**Denotes drive-thru service available.*

1 North Gwinnett • 2735 Mall of Georgia Blvd. Buford 30519
M-F: 9 a.m. - 6 p.m.

2 Lawrenceville* • 750 South Perry St., Lawrenceville 30046
Tu & Th: 9 a.m. - 7 p.m., W & F: 9 a.m. - 6 p.m.
Sat.: 9 a.m. - 3 p.m.

3 Snellville Tag Office*
2845 Lenora Church Rd.
Snellville 30078
M, W, F: 9 a.m. - 6 p.m.
Tu, Th: 9 a.m. - 7 p.m.

4 Norcross Tag Office
5030 Georgia Belle Ct.
Ste. 1013, Norcross 30093
M, W, F: 9 a.m. - 6 p.m.
Tu, Th: 9 a.m. - 7 p.m.

5 Peachtree Corners Tag Office
6135 Peachtree Pkwy., Ste. 201B, Peachtree Corners 30092
M-F: 9 a.m. - 6 p.m.



PROPERTY & MOTOR VEHICLE TAX FACTS

A Guide for Gwinnett County Residents

TIFFANY P. PORTER

GWINNETT COUNTY TAX COMMISSIONER



Act now to reduce your tax bill!

Apply for a homestead exemption by April 1 at GwinnettTaxCommissioner.com/Apply.

WE'RE HERE TO HELP!

Customer Service Available
8 a.m. - 5 p.m. Monday-Friday



Property Tax
Bills, Payments, Exemptions
770-822-8800 • tax@gwinnettcountry.com



Motor Vehicles
Titles, Tags
770-822-8818 • tag@gwinnettcountry.com

Chat and learn more at GwinnettTaxCommissioner.com.

Rev. 2/2021

CALENDAR OF IMPORTANT DATES

Note: Dates listed are typical; dates are subject to change.

January - Mobile home bills mailed.

April 1 - Mobile home bills due.

April 1 - Deadline to apply for Homestead Exemptions.

April 1 - Personal Property Returns are due to the Assessor's Office on tangible business assets, aircraft and watercraft.

April-May - Annual Notice of Assessment mailed by Tax Assessor's office for real and personal property. Appeals must be filed within 45 days of assessment notice date.

June - July - Millage rates are set by taxing authorities through an advertised public process.

August - Tax bills for real and personal property are mailed. Bills are also available online at GwinnettTaxCommissioner.com.

October - Tax bills are due. Payments can be made online at GwinnettTaxCommissioner.com/Pay.

GENERAL TAX INFORMATION

Property tax is the primary source of revenue for local governments. Property is taxed based on its assessed value, which is based by law on 40% of the fair market value as of Jan. 1 each year.

The millage rate is a determining factor in the calculation of taxes. A mill is 1/10 of \$.01 or \$1 per \$1,000 of assessed value. Millage rates are set by the authorities of each taxing jurisdiction: the County Board of Commissioners, the County Board of Education, and cities in Gwinnett.

The amount of these taxes is based on the assessed value of the property, less applicable exemptions, multiplied by the millage rate. **The Tax Commissioner's office is the billing and collection entity for the County and plays no part in determining the assessed values or amounts of any taxes or fees.**

PERSONAL PROPERTY TAX RETURNS

Property tax returns are accepted by the Board of Assessors between Jan. 1 and April 1 each year. A return is a declaration of value by the owner. Returns are required for all business personal property, but are not required for residential and commercial properties. Not filing a residential or commercial return does not limit your right to appeal after receiving your Notice of Current Assessment. A property return is helpful in limited circumstances. If your property has suffered damages in the prior year, you may want to file a return. The Notice of Current Assessment is issued to each owner of real property by July 1 of each year. In Gwinnett, these notices are usually issued in April.

A tax return with detailed reporting documents must be filed each year for business furniture, fixtures, machinery, equipment and inventory, and for all corporate or personal airplanes and marine craft. A 10% penalty is applied to the value of all unreturned property acquired in the previous year. Reporting forms are available at Gwinnett-Assessor.com.

TAX ASSESSMENTS AND APPEALS

The Board of Assessors' appraisal staff determines real property value based on recent sales and market conditions and issues a Notice of Current Assessment to all property owners each spring. If the fair market value of the property changes, the assessed value must also be changed.

If there is a disagreement with the appraisal, an appeal may be made. Appeals must be filed within 45 days of the date on the Notice of Current Assessment. For more information or to file an appeal online, visit Gwinnett-Assessor.com.

REAL AND PERSONAL PROPERTY

Real property consists of real estate and any permanently-affixed improvements, such as buildings. **Personal property** consists of:

- (a) Furniture, fixtures, machinery, equipment, inventory or any other personal property used in business.
- (b) Aircraft, boats/motors owned by any individual or corporation.

Boats and motors are taxed in the county where they are "functionally" located (located in a Georgia county for a cumulative period of 184 days or more during the immediately preceding calendar year) for recreational or convenience purposes.

Aircraft are taxed at the location where hangared or tied down and where flights normally originate. Any aircraft having no permanent location are taxable at the domicile of the owner unless they acquire a business location elsewhere.

All tangible personal property of the taxpayer, except motor vehicles, trailers and mobile homes, shall be exempt from taxation if the actual fair market value of the total amount of taxable tangible personal property as determined by the Board of Assessors does not exceed \$7,500.

MOBILE HOMES

Mobile homes located in Gwinnett County on Jan. 1 must pay taxes and obtain and display a decal annually. Mobile home tax bills are mailed in January and are due by **Apr. 1**. Taxes are delinquent if not paid by the deadline and incur a 10% penalty plus 1% interest per month after June 1 (based on the unpaid principal amount). New mobile home owners must apply for a title within 30 days, and can do so at all Tax Commissioner offices. Proof that current taxes have been paid (a tax-paid receipt) will be required.

PROPERTY TAX BILL DUE DATES

Billing and due dates may change year-to-year as required by the Gwinnett County Board of Commissioners; check every tax bill to verify due dates. Contact us or view tax information at GwinnettTaxCommissioner.com.

PROPERTY TAX EXEMPTIONS

Property owners may apply for exemptions online, by mail or in-person year-round. However, application must be made by **April 1** to receive the exemption for that tax year. These exemptions apply only to homestead property, which means owners must own, occupy and claim the property as their legal residence on Jan. 1 to be eligible. Exemptions are automatically renewed yearly unless there is a change in ownership or eligibility. Any vehicles owned by the homeowners must also be registered at the address where homestead is being claimed.

TYPES OF EXEMPTIONS AVAILABLE IN GWINNETT COUNTY

S1R - REGULAR HOMESTEAD EXEMPTION

- For all property owners who occupy the property as of Jan. 1 of the application year. No income or age limit.
- Includes \$10,000 off the assessed value on County, \$4,000 off School and \$7,000 off Recreation.

S3 - REGULAR SCHOOL EXEMPTION

- Must be 62 years old as of Jan. 1 of the application year.
- Has income requirement. You must provide copies of federal and state income tax returns for the year prior to the application year for occupant and spouse.
- Includes \$10,000 off the assessed value on County, School and School Bond; and \$7,000 off Recreation.

S4 - SENIOR SCHOOL EXEMPTION

- Must be 65 years old as of Jan. 1 of the application year.
- Has income requirement. You must provide copies of federal and state income tax returns for the year prior to the application year.
- Includes \$10,000 off the assessed value on County, School and School Bond; \$7,000 off Recreation and \$4,000 off County Bond.

S5 - DISABLED VETERAN EXEMPTION

- Requires a letter from the U.S. Department of Veterans Affairs stating you are 100% service-connected disabled.
- Includes an annually-adjusted amount set by the U.S. Secretary of Veterans Affairs, off the assessed value on County, County bond, school, school bond, and recreation.
- Extends to the unmarried widow/widower or minor children of the disabled veteran provided they continue to claim homestead within the same county. No age or income limit.

S6 - FLOATING HOMESTEAD EXEMPTION - BASED ON INDIVIDUAL ASSESSMENT

- Must be 62 years old as of Jan. 1 of the application year.
- Total household income cannot exceed \$30,000 (no exclusions).
- Applies to the house and up to five acres of property.
- Exemption will not freeze assessment on school tax. (Requires forfeiture of your regular exemption. Your parcel must have a substantial increase in the assessment value to receive a benefit similar to the regular homestead exemption.)

SE - SENIOR SURVIVING MILITARY SPOUSE EXEMPTION

- Applies to the unmarried surviving spouse, age 65 on Jan. 1 of the current year, of a U.S. service member killed in action.
- Requires a letter from the Secretary of Defense stating unmarried surviving spouse receives spousal benefits because the spouse died in a war or armed conflict while on active duty.
- Includes an annually-adjusted amount off the assessed value on County, County Bond, School, School Bond and Recreation.

Application can be made at our website where supporting documentation can be uploaded. Applications may also be requested via email or mail by contacting our office. Only one person needs to apply if multiple names appear on the deed. Homestead exemptions should not be affected by refinancing a mortgage unless the name is changed on the deed.

Applications must be postmarked or received by April 1 to receive the exemption that year. If mailed, certified mail is recommended.

SG - SPOUSE OF PEACE OFFICER OR FIREFIGHTER KILLED IN THE LINE OF DUTY

- Applies to the unmarried widow/widower of a police officer or firefighter killed in the line of duty.
- Must provide a copy of decedent's obituary or death certificate and sign a form stating that you are lawfully entitled to this exemption.
- Provides 100% exemption from ALL taxes.
- Does not exempt applicant from fees (stormwater, street lights or speed tables).

SS - SURVIVING SPOUSE EXEMPTION

- Requires a letter from the Secretary of Defense stating unmarried surviving spouse receives spousal benefits as a result of the death of spouse who was killed or died as a result of a war or armed conflict while on active duty. No age or income limit.
- Includes an annually-adjusted amount off the assessed value on County, County Bond, School, School Bond and Recreation.

L1 - DISABILITY EXEMPTION

- Requires letter signed by your doctor stating that you are 100% totally and permanently disabled as of Jan. 1 of the application year. No age or income limit.
- Includes \$10,000 off the assessed value on County, \$4,000 off County Bond, School and School Bond; and \$7,000 off Recreation.

L3A - \$20,000 SENIOR EXEMPTION

- Must be 65 years old as of Jan. 1 of the application year.
- Has income requirement. You must provide copies of federal and state income tax returns for the year prior to the application year.
- Includes \$20,000 off the assessed value on County, School and Recreation.

L5A - SENIOR SCHOOL EXEMPTION

- Must be 65 years old or 100% disabled as of Jan. 1 of the application year. If disabled, a signed letter from your doctor stating that you are 100% totally and permanently disabled is required. If disabled, you cannot be gainfully employed.
- Applies to the house and one acre of property.
- Must own and occupy residence within the Gwinnett County Public School district as of Jan. 1 of the current tax year.
- Has income requirement. You must provide copies of federal and state income tax returns for the year prior to the year for which application is being made.
- Includes total exemption from all School and School Bond tax, \$10,000 off the assessed value on County; and \$7,000 off Recreation.

GWINNETT VALUE OFFSET EXEMPTION

The Gwinnett Value Offset Exemption (VOE) is a local homestead exemption. When a homestead exemption is granted, County VOE is automatically applied. The VOE protects homeowners from County property tax increases that are the result of increases in a property's value. The VOE is applied to the home and up to five acres of land.

The VOE establishes the property value as of Jan. 1 of the year prior to the application year as the base value for County tax purposes (not school or city). Even though the appraised value will change due to market value updates, the County portion of taxes will continue to be calculated using the base-year value, unless the value drops below the base-year value.

If the assessed value drops below the base-year value, there will be no VOE savings until the value rises above that point. Until then, the current assessed value will be used to calculate taxes.

Georgia law provides for a Property Tax Deferral Program where qualified homestead property owners 62 years old and older with gross household income of \$15,000 or less may defer, but not exempt, the payment of taxes on part or all of the homestead property. Generally, the tax would be deferred until the property changes ownership or until the deferred taxes plus interest reach a level equal to 85% of the fair market value of the property.

PREFERENTIAL ASSESSMENTS AND TAX EXEMPT STATUS

The Board of Assessors (BOA) determines eligibility and processes applications for property qualified for specialized assessments such as Conservation Use and Preferential Assessment (agricultural, historic, conservation, Brownfield, etc.) and tax exempt property (churches, non-profit hospitals, etc.). The BOA must approve exempt status before tax liability is removed.

CITY TAXES

The Tax Commissioner collects city taxes for Berkeley Lake, Dacula, Grayson, Lawrenceville, Lilburn, Peachtree Corners, Snellville and Sugar Hill. Property owners residing in these cities' limits who apply for a County homestead exemption will also receive applicable city exemptions to which they may be entitled.

The Tax Commissioner *does not* collect taxes for Auburn, Braselton, Buford, Duluth, Loganville, Norcross, Suwanee, or Rest Haven.

For information on taxes in Gwinnett cities, contact that city's tax department. Contact information for all cities can be found at GwinnettTaxCommissioner.com.

BUYING/SELLING PROPERTY

The Jan. 1 property owner is legally responsible for the full year's taxes, even if it was sold. If a property changes hands after Jan. 1, both the Jan. 1 and new owner receive a tax bill.

Tax liability usually transfers seamlessly to buyers because taxes are paid on time. But if they become delinquent, the Jan. 1 owner is named on the tax lien; unless, within 90 days of the tax due date, the seller provides acceptable proof. Pro-ration of taxes is not acceptable. Closing document language such as, "Seller assigns liability for the payment of property taxes to the Purchaser and Purchaser accepts such assignment," as well as a recorded deed in the purchaser's name are acceptable proof. Once complete, liens for delinquent taxes will be filed in the name of the owner as of the tax due date.

DELINQUENT TAXES

Taxes are delinquent if not paid by the due date, and penalties and interest are added based on the unpaid amount.

Delinquent properties are also subject to tax liens, which are issued in the name of the owner as of Jan. 1. For real property, the Jan. 1 owner has 90 days after the date of delinquency to provide proof of the transfer of ownership and tax liability to have the lien issued against the new owner. Once a tax lien has been issued, the property is subject to seizure and sale at a tax auction.

PAYMENT OPTIONS

- Pay online at GwinnettTaxCommissioner.com by check, credit or debit card. (Paying by check is free. Convenience fees apply for credit/debit card transactions online.)
- Pay by check using drop boxes accessible 24 hours a day at all five Gwinnett tag offices.
- Mail payments to the Tax Commissioner at P.O. Box 372, Lawrenceville, GA 30046.
- Pay in person during regular business hours at all Tax Commissioner offices.

OTHER CONTACTS

Board of Assessors: Values and Appeals

www.Gwinnett-Assessor.com
Real Property: 770-822-7200
taxpayer.services@gwinnettcountry.com
Personal Property: 770-822-7220
personal.property@gwinnettcountry.com

Board of Commissioners: 770-822-7000

Millage Rates and Fees
www.GwinnettCounty.com

Clerk of Court: 770-822-8100

Deeds and Liens
www.GwinnettCourts.com