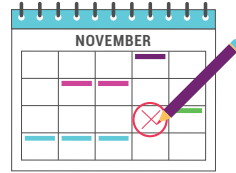


NOVEMBER

Taxes due



JANUARY 1

Date of record for property taxes

JANUARY-APRIL

Properties are appraised by the Tax Assessor's Office

APRIL 1

Apply for homestead;
Homestead application deadline

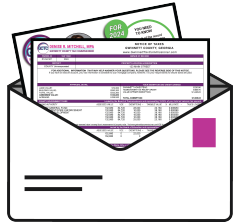
APRIL-JUNE

Tax Assessor's Office mails notice of assessment; *Appeal property value,*
45 days to appeal

**THE
PROPERTY
TAX
BILLING
CYCLE**

SEPTEMBER

Bills are mailed



AUGUST

Taxes are calculated

$$\begin{aligned} &(\text{Assessed Value} - \text{Exemptions}) \\ &\times \text{Millage Rate} \\ &= \text{Total Tax Due} \end{aligned}$$

JULY-AUGUST

Millage rates are set by the Board of Commissioners and Board of Education;
Participate in public hearings



DENISE R. MITCHELL, MPA

GWINNETT COUNTY TAX COMMISSIONER