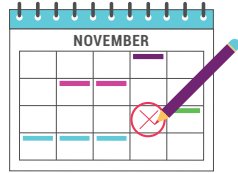


NOVEMBER

Taxes due

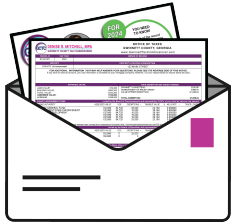


JANUARY 1

Date of record for property taxes

SEPTEMBER

Bills are mailed



JANUARY-APRIL

Properties are appraised by the Tax Assessor's Office

AUGUST

Taxes are calculated

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

APRIL 1

Apply for homestead;
Homestead application deadline

JULY-AUGUST

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

MAY-JUNE

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



DENISE R. MITCHELL, MPA
GWINNETT COUNTY TAX COMMISSIONER