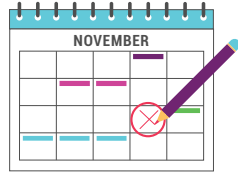


NOVEMBER

Taxes due

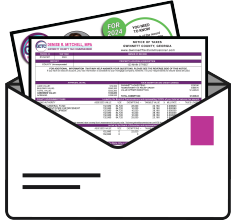


JANUARY 1

Date of record for property taxes

SEPTEMBER

Bills are mailed



JANUARY-APRIL

Properties are appraised by the Board of Assessors' Office

AUGUST

Taxes are calculated

(Assessed Value - Exemptions)
x Millage Rate
= 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

APRIL-JUNE

Board of Assessors' Office mails notice of assessment; *Appeal property value*, 45 days to appeal



DENISE R. MITCHELL, MPA

GWINNETT COUNTY TAX COMMISSIONER