

ONLINE & KIOSK REGISTRATION RENEWAL

Renew online at GwinnettTaxCommissioner.com/Renew. You can pay by credit or debit card; convenience fees apply. If you have moved, change your address online first, then renew. 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.

Renew at a kiosk for an instant decal.

Visit GwinnettTaxCommissioner.com/Locations to learn more and find the nearest kiosk.

EMISSION TESTING & SENIOR WAIVERS

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 County tag office or CleanAirForce.com. Visit their website for more information.

MOTOR VEHICLE VALUE APPEALS

You can appeal the value of your vehicle to the board of assessors within 45 days of the payment of the tax.

TAG OFFICE HOURS & LOCATIONS

MON • TUE • THU • FRI	WED	SAT • SUN
8:30 - 5:30	8:30 - 6:00	Closed

Make an appointment or check wait times in advance at GwinnettTaxCommissioner.com/Wait.

1 North Gwinnett
Kiosk hours: 24/7
2735 Mall of Ga. Blvd.
Buford 30519

2 Lawrenceville*
Kiosk hours: 24/7
750 South Perry St.
Lawrenceville 30046

3 Snellville*
2845 Lenora Church Rd.
Snellville 30078

4 Norcross
5030 Georgia Belle Ct.
Ste. 1013, Norcross 30093

5 Peachtree Corners
6135 Peachtree Pkwy., Ste. 201B
Peachtree Corners 30092



*Denotes drive-thru service available. Learn more and find the nearest kiosk at GwinnettTaxCommissioner.com/Locations.



Property Tax & Motor Vehicle Information

A Guide for Gwinnett County Residents



Reduce Your Tax Bill!

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

We're Here to Help!

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



Property Tax Office
75 Langley Dr., Lawrenceville, GA 30046
Bills, Payments, Exemptions
770-822-8800 • tax@gwinnettcountry.com



Motor Vehicles
See DMV locations on the back
Titles, Tags
770-822-8818 • tag@gwinnettcountry.com

Chat and learn more at
GwinnettTaxCommissioner.com.

Rev. 2/2024

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. This notice informs you of the value which will be used to calculate your taxes. Appeals must be filed within 45 days of assessment notice date.

June - July* - Tax millage rates are set by taxing authorities through an advertised process that is open for public input.

August* - Property 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. Three components determine property taxes: assessed value, exemptions and millage rates. Assessed value is determined by the tax assessor's office. Millage rates are set by the board of commissioners, board of education and each city. The tax commissioner bills, collects, and disburses taxes and is not involved in determining the amount of taxes. The assessed value is 40% of the Jan. 1 fair market value as determined by the tax assessor. Millage rates are the rate of tax to be applied to the value of property. A mill is \$1 of tax per \$1,000 of assessed value. Taxes are calculated by taking the assessed value, less exemptions, and multiplying the result by the millage rate.

FILING RETURNS FOR PERSONAL PROPERTY

Business, boat, motor and aircraft owners are required to file a personal property return annually by April 1. Business furniture, fixtures, machinery, equipment, and tangible inventory with a combined value of more than \$7,500 is taxable, as are boats, motors and aircraft with a combined value over \$7,500. More information and return forms are available at Gwinnett-Assessor.com. Owners of property valued over \$7,500 who previously filed are mailed return forms in January that are due by April 1. Late returns may incur a 10% late penalty. Owners who do not report personal property acquired the previous year and still owned as of January 1 of the current year may be assessed a 10% penalty when discovered.

TAX ASSESSMENTS AND APPEALS

The board of assessors' (BOA) appraisal staff determines real property values 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 & PERSONAL PROPERTY DEFINITIONS

Real Property: Residential and commercial real estate and permanent improvements, such as homes/buildings.

Personal Property:

- (1) Business furniture, fixtures, machinery, equipment and tangible inventory.
- (2) Aircraft, boats, and motors. Aircraft are taxed where hangared or tied down and where flights normally originate. Aircraft with no permanent location are taxed at the owner's domicile or business address. Boats and motors are taxed in the county where functionally located for 184 days or more in the prior year.

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) is required.

TIPS FOR TAGS & TAXES

Most tax and tag processes can be conducted online from the safety of your home and any internet-connected device. Property taxes can be viewed and paid online. In-person tag office visits are necessary for newcomers to Gwinnett County and for any vehicle title work. Visit GwinnettTaxCommissioner.com/Appointments to schedule an appointment and skip the line.

Visit GwinnettTaxCommissioner.com/eservices to:

- renew, cancel or duplicate a registration
- change your address
- pay insurance fines
- check the status of your title, insurance or registration
- estimate vehicle taxes
- check prestige plate availability

APPLY FOR HOMESTEAD EXEMPTIONS BY APRIL 1 TO REDUCE TAXES

Homestead exemptions reduce taxes on your primary residence. They may also reduce the impact of future value increases on the county portion of your tax bill. **Apply online at GwinnettTaxCommissioner.com/Apply**, by mail or in-person year-round. Apply by **April 1** to reduce taxes in the current year. To be eligible, owners must occupy the home as their legal, primary residence on Jan. 1. Once granted, exemptions continue automatically unless there is a change in ownership or

eligibility. 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. A metered stamp is not accepted as proof of date mailed. The same application is used for all exemptions.

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.

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.

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

- Applies to the unremarried 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 unremarried 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.

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.

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 unremarried 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 unremarried 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.

**Local Gwinnett County exemption provides more tax savings than this statewide exemption.*

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.

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's office collects taxes for mobile homes, heavy-duty equipment, and timber in all cities within Gwinnett County. In addition, cities may contract with Gwinnett County for the tax commissioner's office to collect real and personal property taxes or they may bill taxes independently. Property owners who apply for a county homestead exemption and reside in a city billed by the tax commissioner's office will automatically receive applicable city exemptions to which they may be entitled. For information on city taxes, contact that city's tax department. City contact information and a current list of cities that are billed by the tax commissioner's office can be found at GwinnettTaxCommissioner.com.

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 County 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.

BUYING/SELLING PROPERTY

The Jan. 1 property owner is legally responsible for the full year's taxes. If a property changes ownership after Jan. 1, both the Jan. 1 owner and new owner receive a tax bill. The tax commissioner is not responsible for determining each owner's payment obligation. The buyer and seller decide how to divide taxes between themselves to ensure they are paid by the due date. This is typically predetermined at the property closing.

When taxes go unpaid, the Jan. 1 owner is named on the tax lien; unless, within 90 days of the tax due date, the seller provides acceptable proof that the tax liability was transferred to the buyer. 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. Learn more at GwinnettTaxCommissioner.com/Sold.

DELINQUENT TAXES

Taxes are delinquent if not paid by the due date, and penalties and interest are added based on the unpaid amount. For details, visit GwinnettTaxCommissioner.com/PenaltyAndInterest.

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.

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

DRIVER'S LICENSES

Please note: Driver's licenses are handled by the Department of Drivers Services. They can be reached at 678-413-8400 or by visiting dds.georgia.gov.