

PROPERTY TAX

REAL ESTATE AND PERSONAL PROPERTY:

1. The City of Lilburn is responsible for billing, collecting and disbursing City property taxes. The Lilburn City Council approved & adopted a resolution June 14, 2021, that authorized city staff to perform billing and collection services for ad valorem property taxes, streetlight and solid waste fees and adopted the billing date of September 15, 2021 and that the collection of said bill is due to the City of Lilburn November 15, 2021. Property includes not only real estate but also personal property (boats, airplanes, and business assets). Tax amounts are calculated using values that are determined by the Gwinnett County Tax Assessor's Office and the millage rate set by the City Council (2021= 4.43 mils).
2. Personal property-owners as of January 1 of taxable personal property must file a property return by April 1 with the Gwinnett County Tax Assessor's Office. If not return is filed, the Tax Assessor will assign a value. You have the right to appeal the value. For more information, contact the Gwinnett County Assessor's Office at (770) 822-7220.
3. **We do not send tax bills to mortgage companies.** If your property taxes are in an escrow account, your property tax information will be made available to your mortgage company as requested; however, it is ultimately your responsibility to ensure taxes are paid. If you have questions about whether your mortgage will be paying your taxes, contact them, especially if your mortgage company has recently changed and to alert them of the separate bill for your City of Lilburn 2021 Taxes.
4. FIFA notices for any unpaid taxes due the previous year as of March 30 will be sent to Gwinnett County Superior Court on taxes as of July 30th.
5. 2021 Property Tax notices will be mailed out September 15, 2021, and due in full by November 15, 2021.
6. Current amount due can be found online at cityoflilburn.com/payonline or contact the property tax phone.
7. The tax bill will be mailed to the homeowner as of January 1 of the tax year. If you are a new property owner and do not receive a City of Lilburn 2021 tax notice by October 1, 2021, email taxes@cityoflilburn.com or call (770) 279-3705. You should have available the map/parcel number or your property address when corresponding with the city.
NOTE: when a property or business is sold after Jan. 1 of the tax year, the property owner on Jan. 1 is responsible for all taxes. If you sold the property since then and the taxes are not paid you can be named on the tax lien. If you sold the property and transferred the tax liability to another party through closing papers or a contract, you have 90 days after the tax due date to provide those documents to the Tax

Commissioner's office and the City of Lilburn. Once received, any lien for delinquent taxes will be filed in the name of whoever owns the property on the tax due date.

8. If you appealed your value, and it's not yet settled, you must pay the estimated bill by the deadline or be subject to penalties and interest for late payment. When the appeal is settled, you will receive an adjusted bill.

PAYMENT METHODS:

1. Mail checks to the City of Lilburn, 340 Main Street, Lilburn, GA 30047.
2. Cash, Credit/Debit cards, money orders and checks are accepted
3. A payment drop box is located at the Lilburn Police Department Headquarters (4600 Lawrenceville Hwy, Lilburn, GA 30047) through the first double doors for after-hour payment by CHECK ONLY. (Be sure to enclose the remittance stub to ensure that your account is properly credited.)
4. Pay in person during regular business hours at 340 Main Street, 1st floor Business Services. Cash, checks, credit, and debit cards accepted. Service fees apply to credit and debit cards.
5. Pay on-line at www.cityoflilburn.com

OTHER HELPFUL LINKS:

Gwinnett County Tax Commissioner at www.gwinnetttaxcommissioner.com

Or (770) 822-8800

Gwinnett County Tax Assessor at (770) 822-7220

ADDITIONALLY, ALL ADDRESS CHANGES MUST ALSO BE MADE WITH THE GWINNETT COUNTY TAX COMMISSIONERS OFFICE.

PROPERTY TAX EXEMPTIONS:

The City of Lilburn offers the following homestead exemptions on real property taxes:

Homestead Exemption (S1R)

- No age or income limit.
- For all property owners who own & occupy the property as of January 1 of the application year.
- Includes \$5,000 off the assessed value on City property taxes.
- Gwinnett County Tax Commissioner Tiffany Porter reminds homeowners to appl for a Homestead Exemption before April 1st.

Disability Exemption (L1)

- No age or income limit.
- Requires letter signed by your doctor stating that you are 100% totally and permanently disabled as of January 1 of the application year.
- Includes \$10,000 off the assessed value on City property taxes.

Senior Exemption (L5)

- Age Requirements: Must be 65 years old as of January 1 of the application year.
- Includes \$10,000 off the assessed value on City property taxes.

Additionally, the City of Lilburn offers the following exemptions on personal property taxes:

Business Personal Property (SP)

Personal property valued at \$7,500 or less is automatically exempt from ad valorem taxes. The property must be returned, valued, and entered on the tax digest. Owners of personal property with a value of less than \$7,500 receive no bill.

Freeport Exemptions (SF)

The following types of personal property are exempt from taxes: (1) inventory of goods in the process of being manufactured or produced including raw materials and partly finished goods; (2) finished goods produced in Georgia within the last 12 months; and (3) finished goods stored in Georgia within the last 12 months and destined for shipment out of state. The Freeport filing date for 100% exemption is January 1 through April 1, and exemptions not filed by June 1 waive the entire exemption for the year. Partial exemptions are provided if the application is filed in April or May.

Property Tax Exemptions & Deferrals (SV)

Certain properties are exempt from ad valorem taxes based on ownership and use of the property. The general rule for all exemptions is: (1) property owner is a nonprofit organization; (2) the owner must be using the property; and (3) use of the property by the owner must be for a purpose expressly exempted in Georgia Code. A property is not exempt if primarily used by a person or organization other than the owner of record, or if it is rented, leased, or used for the primary purpose of securing an income.

TO FILE FOR BOTH CITY AND COUNTY EXEMPTIONS, FILE WITH THE GWINNETT COUNTY TAX COMMISSIONERS OFFICE AT 75 LANGLEY DRIVE, LAWRENCEVILLE, GA 30045, (770) 822-8800.

CALCULATE YOUR REAL PROPERTY TAX BILL:

The formula used to calculate property tax is Assessed Property Value (calculated at 40% of fair market value) minus exemptions (i.e.. Basic Homestead, etc.) multiplied by the millage rate. The City of Lilburn millage rate remains the same at 4.43 mills.

FORMULA TO CALCULATE:

What is the Assessed Value of your property? _____
Amount determined by Gwinnett County Tax Assessor (40% of fair market value)

Do you qualify for Homestead Exemption? YES or NO
If YES, \$5,000 deduction from assessed value

Or
Do you qualify for Disability Exemption? YES or NO
If YES, \$10,000 deduction from assessed value

Or
Do you qualify for Senior Exemption? YES or NO
If YES, \$10,000 deduction from assessed value

(You may apply for any exemption, however only the greatest value deduction may be applied in the above calculation)

Multiply the sum of (Assessed Value LESS largest exemption value) X 4.43mills (.00443) to determine the amount due for your Real Property Tax Bill.

SANITATION FEE ON YOUR TAX BILL:

Residential customers in the City of Lilburn receive weekly garbage, recycling, and yard waste collection service at a reduced rate. Property owners pay a sanitation fee of \$163.32 in 2021. Additionally, the city collects \$18 per year to offset the cost of administering the residential solid waste and recycling program. The total amount due on you tax bill will be \$181.32.

CALCULATE YOUR STREET LIGHT ASSESSMENT ON YOUR TAX BILL:

Properties benefiting from public streetlights are assessed a fee by the City of Lilburn annually. The fee is based on the linear feet of frontage of a property on a public roadway, and the fee for 2021 tax billing cycle is \$0.43 per linear foot. (Multiply your property’s linear feet of road frontage by 0.43 to calculate the amount due.

LILBURN TAD:

Owners of property located within the city's tax allocation district will see an additional line item on their property tax bill called "Lilburn TAD". **This is not an additional Tax.** The sum of your ad valorem tax plus Lilburn TAD equals the total amount of city property taxes due in 2021. Instead of this total going into the city's General Fund, the city elected to put the growth in the assessed value of the property above its 2014 assessed value into a special fund dedicated to infrastructure improvements within the tax allocation district

PROPERTY TAX FAQ'S:

1. **What is property taxation?** Property Tax is an ad valorem tax, which means "according to value". Ad valorem tax, the tax collected by the tax officer, is based on the value of the taxable property.
2. **What property is taxed?** All real estate and personal property are taxable unless law has exempted the property (O.C.G.A. 48-5-3.). "Real Property" is land and generally anything that is erected, growing, or affixed to the land and personal property is everything that can be owned that is not real estate. "Personal Property" typically consists of inventory and fixtures used in conducting a business, such as boats, aircraft, farm machinery, motor vehicles and mobile homes. The contents of your household are not normally taxable unless they are used for a home-based business.
3. **Who decides how much my property is worth for tax purposes?** The Gwinnett County Board of Assessors and their staff have the responsibility of determining the value of property in Gwinnett County?
4. **What is the difference between fair market and assessed value?** Assessed value is defined as being 40% of the fair market value. Property in Georgia is taxed on the assessed value.
5. **What is a millage rate?** For City taxes, the tax rate or millage rate is set annually by the Mayor and Council of the City of Lilburn. A tax rate of one mill represents a tax liability of one dollar per \$1,000 of assessed value. The governing authority estimates their total revenue from other sources. This figure is subtracted from their overall budgetary needs and then a millage rate is set that will generate the necessary revenues to fulfill budgetary requirements.
6. **How is my Tax Bill Calculated?** To calculate a tax bill, you must first deduct any exemptions such as Homestead Exemption that may apply for the assessed value, thus generating a net assessed (taxable) value. Next, multiply the net assessed value by the millage rate.

7. When is my tax bill due? City of Lilburn tax bills for real estate and business personal property are mailed out on or before September 15 of each year and are due on or before November 15 of each year. After the due date, interest as decided by the state is added each month to the base amount. Additionally, a penalty of 5% will apply to all taxes that remain unpaid after 120 days. Each 120 days after an additional 5% interest will be added to a maximum of 20%. The City of Lilburn has the right and responsibility to levy (place a lien) on the property for non-payment, as a last resort for tax collection. Tax bills are mailed to the homeowner, never to the mortgage company. Some mortgage companies contact the city directly to obtain billed amounts, but if not, you should forward the bill you receive to your mortgage company. Please verify with your mortgage which method they utilize.
8. Is there any way to reduce my tax bill? Yes, there are several exemptions and special assessment programs available that may apply to your property. The most common are Homestead Exemptions for real estate, as well as a Freeport Exemption for the Business Personal Property, if applicable. Contact the Gwinnett County Tax Commissioner's Office for details of the available Homestead Exemptions via their website at www.GwinnettTaxCommissioner.com, email at tax@gwinnettcountry.com, or by telephone at (770)822-8800.
9. What is and how do I file for Homestead Exemption? Homestead Exemption is the system developed by the State of Georgia that exempts from taxation a specified amount of assessed value of your home. You may apply for Homestead Exemption in the Gwinnett County Tax Commissioner's office. To qualify you must both own and occupy your home as of January 1. Once you have qualified for Homestead Exemption and remain in the same house, you do not need to reapply. However, if you move, you are required to reapply for the exemption for the new location. Applications can be submitted year-round but the deadline for filing for the current year is April 1. When the homeowner reaches the age of 65 years old, they may apply for an additional senior exemption. To file for both City and County exemptions, file with Gwinnett County Tax Commissioner's Office for details of the available Homestead Exemptions via their website at www.GwinnettTaxCommissioner.com, email at tax@gwinnettcountry.com, or by telephone at (770)822-8800.
10. When property is sold, what is the responsibility of the new owner? Property taxes are usually prorated at the real estate closing, and the new owner is legally responsible for payment. Check with your closing attorney. If you have an escrow account, you should forward the tax notice to your mortgage company so the proper party can pay.
11. How are Property Tax dollars used?
 - Property Tax revenues account for 27% of funds available to provide City services
 - Beautification areas

- Business and alcohol license control
- Citizen involvement and awareness programs
- City Newsletters
- Community events (Rock the Park, Sparkle in the Park, and the Christmas Parade)
- Development of park and maintenance of roadsides
- Economic development
- Police programs such as National Night Out, Crime prevention programs, and Neighborhood Watch Cook Outs
- Police protection, Out-of-Town House Checks, Prescription Drug Drop-off, and Neighborhood & Business Watch
- Public Works chipper service
- Street Maintenance and streetlights
- Zoning code and property maintenance enforcement
- For further information: Contact the City of Lilburn