



City of Lilburn 2022 Property Tax Information

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. 2022 property tax billing will again this year be September 15, 2022 and the collection of said bill is due to the City of Lilburn November 15, 2022. Property includes not only real estate but also personal property; boats, airplanes, and business assets. Tax amounts are calculated using the assessed values that are determined by the Gwinnett County Tax Assessor's Office and the millage rate set by the City Council (2022= 4.43 mills). The City of Lilburn held the millage rate the same as in 2021. The streetlight fee remained the same (\$.43 per linear foot of street light benefit). Only the sanitation fee increased \$36 this year due to an increase in our waste management contract.
2. 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.
3. Current amount due can be found online at <https://www.municipalonlinepayments.com/lilburnga> or contact the property tax phone at 770-279-3705 or email taxes@cityoflilburn.com.
4. 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 2022 tax notice by October 1, 2022, call 770-279-3705 or email taxes@cityoflilburn.com. You should have available the map/parcel number or your property address. NOTE: when a property or business is sold after January 1 of the tax year, the property owner on January 1st 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.

5. 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. Cash, debit/credit cards, money orders, eChecks, and checks are accepted.
2. Mail checks to the City of Lilburn, 340 Main Street, Lilburn, GA 30047.
3. A payment drop box is located at Police Headquarters (4600 Lawrenceville Highway, Lilburn, GA 30047) just inside the front double doors for after-hours payments by CHECK ONLY. (Please enclose the remittance stub to ensure that your account is properly credited.)
4. Pay in person during regular business hours (8:30-5:00, Monday-Friday) at 340 Main Street, 1st floor Business Services. Cash, debit/credit cards, money orders and checks are accepted. All debit/credit card transactions incur a 3.5% (or \$2.50) minimum transaction fee by a third-party vendor.
5. Property lookup and online payments are available for commercial and personal property parcels at <https://www.municipalonlinepayments.com/lilburnga>. For example, R0000 000 or R0000A000. In addition to a 3.5% transaction fee, a \$3.50 fee will be added for online payments. If you choose to pay by eCheck instead, a \$5.45 processing fee will be added.

OTHER HELPFUL LINKS:

- Gwinnett County Tax Commissioner at www.gwinnetttaxcommissioner.com
- Gwinnett County Tax Assessor at <https://www.gwinnettcounty.com/web/gwinnett/departments/financialservices/taxassessorsoffice>
- Georgia General Assembly – Georgia Code at www.legis.state.ga.us

APPEALS:

To view your Gwinnett County property assessment, please visit their website at <https://www.gwinnettcounty.com/web/gwinnett/departments/financialservices/taxassessorsoffice/annualnoticesofassessment/viewnotices>

Please keep in mind the appeal period for an Annual Notice of Assessment is within 45 days of the date located in the upper right-hand corner of the assessment notice. Most appeal due

dates are June 6, 2022.

Visit [Property Appeals](#) to learn how to appeal an Annual Notice of Assessment for more information on the appeal process.

DIDN'T RECEIVE A NOTICE?

The Assessors' Office makes every effort to send each property owner an Assessment Notice; however, postal delays cannot be controlled. If you would like to verify this office has the correct mailing address, please view your notice at the link provided below.

If there are any issues, please contact our office at 770.822.7200 or by email at taxpayer.services@gwinnettcountry.com

Notices that have been returned as undeliverable by the USPS are viewable online.

[View undeliverable Notice of Assessments](#)

PROPERTY TAX EXEMPTIONS:

The City of Lilburn offers the following homestead exemptions on real property taxes. The City of Lilburn Exemptions must be applied for with Gwinnett County Tax Commissioner within the dates identified by the county. April 1st is the deadline to apply for the current year with Gwinnett County Tax Commissioner:

Exemptions: The Basics

- You must own and occupy the property as your primary residence as of January 1 of the application year; otherwise, the application, if approved, will be for the following year.
- You can have a homestead exemption on only one property.
- Married couples by law can have only one homestead exemption between them.
- All vehicles owned by the applicant and spouse must be registered with a Gwinnett County address.
- Once approved, the exemption automatically renews unless circumstances change and you become ineligible. Only apply again if there is a change in ownership, name, deed, or to qualify for a different exemption. Refinancing does not affect your exemption.

For Assistance: Contact Gwinnett County

Via email: tax@gwinnettcountry.com

Via phone: 770-822-8800

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 reminds homeowners to apply 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. In addition, all address changes must be made with the Gwinnett County Tax Commissioners Office.

CALCULATE YOUR 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.

How is my Tax Bill Calculated? To calculate your property tax bill, you must know the Assessed Value of your property, the millage rate (City of Lilburn is 4.43 mills), the highest of the exemptions that are applicable to your property (Homestead is \$5,000 & Disabled Vet or Senior 65 years + is \$10,000 off), the annual rate of sanitation fees (\$217.32 per year), the annual rate of street light fees (\$.43 per linear foot of benefit of the street light).

EXAMPLE:

Your property has a fair market value (FMV-determined by Gwinnett Co. Tax Assessor’s Office) = \$160,000

Property in Georgia is assessed at 40% of the fair market value unless otherwise specified by law. Example: The assessed value--40 % t of the fair market value--of a house that has a FMV of \$160,000 is \$64,000.

40% of the market value (100,000 X 40%=\$64,000 or the Assessed or Taxable Value)

If you have filed/been approved with Gwinnett County for Homestead Exemption, deduct \$5,000 or \$10,000 for Disabled or Senior Exemption from the Taxable Value before proceeding.

(If you have not filed/been approved for a tax exemption, continue as follows.)

Taxable Value x Millage Rate (4.43%) 64,000 X .00443 = \$ 283.52

| | |
|----------------------|--------------|
| Add Sanitation Fee + | \$217.32 |
| Add St Light Fee + | <u>13.76</u> |
| Total Due | \$514.60 |

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. 100% of all properties in Gwinnett are reassessed each year. In 2022, approximately 86% of all residential properties will see an increase of around 32% or more.
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.