

The Gwinnett County Board of Commissioners does hereby announce that the millage rates will be set at a meeting to be held in the auditorium of the Gwinnett Justice and Administration Center at 75 Langley Drive, Lawrenceville, Georgia, on Tuesday, July 20, 2021 at 2:00 p.m., and pursuant to the requirements of O.C.G.A. 48-5-32 does hereby publish the following presentation of the current year's estimated tax digest and levy along with the history of the tax digest and levy for the past five years.

GWINNETT COUNTY BOARD OF COMMISSIONERS

NOTICE OF CURRENT 2021 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY (IN THOUSANDS)

| COUNTY WIDE (Incorporated and Unincorporated) | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Real & Personal Property | 30,947,936 | 33,597,631 | 35,905,769 | 39,287,315 | 42,392,818 | 44,689,875 |
| Cut Timber | 0 | 135 | 0 | 0 | 0 | 0 |
| Motor Vehicle | 961,326 | 688,112 | 500,284 | 392,150 | 309,788 | 246,953 |
| Mobile Home | 10,288 | 10,691 | 10,256 | 11,054 | 12,175 | 12,457 |
| Heavy Duty Equipment | 4,100 | 2,325 | 2,163 | 3,047 | 2,505 | 3,963 |
| Public Utilities | 477,744 | 508,620 | 522,203 | 534,707 | 538,360 | 538,360 |
| Gross Digest | <u>32,401,394</u> | <u>34,807,515</u> | <u>36,940,675</u> | <u>40,228,273</u> | <u>43,255,646</u> | <u>45,491,608</u> |
| Personal Property Exemptions | (1,221,933) | (1,249,695) | (1,160,997) | (1,296,808) | (1,399,473) | (1,359,757) |
| Real Property Exemptions | (111,036) | (107,344) | (103,526) | (91,880) | (90,074) | (100,727) |
| Homestead Exemptions | <u>(3,523,792)</u> | <u>(4,284,221)</u> | <u>(5,007,054)</u> | <u>(5,828,185)</u> | <u>(6,491,278)</u> | <u>(6,962,593)</u> |
| Total Exemptions | <u>(4,856,761)</u> | <u>(5,641,260)</u> | <u>(6,271,577)</u> | <u>(7,216,873)</u> | <u>(7,980,825)</u> | <u>(8,423,077)</u> |
| Net COUNTY M&O Digest | <u>27,544,633</u> | <u>29,166,255</u> | <u>30,669,098</u> | <u>33,011,400</u> | <u>35,274,821</u> | <u>37,068,531</u> |

Note: The evaluations for 2021 are subject to change due to pending appeals; digest values shown above for 2021 include the estimated effect of such appeals.
The evaluations for 2016 through 2020 shown above are based on the state certified digests updated with additional adjustments made during the year.

PROPERTY TAX RATES

| COUNTY WIDE (Incorporated and Unincorporated) | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| County M&O Millage (General Fund) | 6.826 | 7.400 | 7.209 | 7.209 | 6.950 | 6.950 |

NET TAXES LEVIED (IN THOUSANDS)

| COUNTY WIDE (Incorporated and Unincorporated) | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| County M&O Net \$ (General Fund) | \$188,020 | \$215,830 | \$221,094 | \$237,979 | \$245,160 | \$257,626 |
| Net Taxes \$ Change | \$763 | \$27,810 | \$5,264 | \$16,885 | \$7,181 | \$12,466 |
| Net Taxes % Change | 0.4% | 14.8% | 2.4% | 7.6% | 3.0% | 5.1% |

Note: Revenues shown are based on adjusted certified digest and millage rates, not actual recognized revenues. Actual and budgeted revenues may vary due to digest adjustments and delinquent collections.