

**Board of Commissioners**

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770.822.7000 • www.gwinnettcounty.com

Charlotte J. Nash, Chairman  
Jace W. Brooks, District 1  
Lynette Howard, District 2  
Tommy Hunter, District 3  
John Heard, District 4



**Special Called Meeting  
Public Hearing Minutes  
Monday, July 7, 2014 – 11:00 AM**

**Present:** Charlotte Nash, Jace Brooks, Lynette Howard & Tommy Hunter  
**Absent:** John Heard

**I. Call To Order, Invocation, Pledge to Flag**

**II. Opening Remarks by Chairman**

**III. Approval of Agenda**

{Action: Approved Motion: Hunter Second: Howard Vote: 4-0; Nash-Yes; Brooks-Yes; Howard-Yes; Hunter-Yes; Heard-Absent}

**IV. Public Hearing on 2014 Proposed Millage Rate**

**V. Comments from Audience**

**VI. Adjournment**

{Action: Adjourn Motion: Howard Second: Hunter Vote: 4-0; Nash-Yes; Brooks-Yes; Howard-Yes; Hunter-Yes; Heard-Absent}

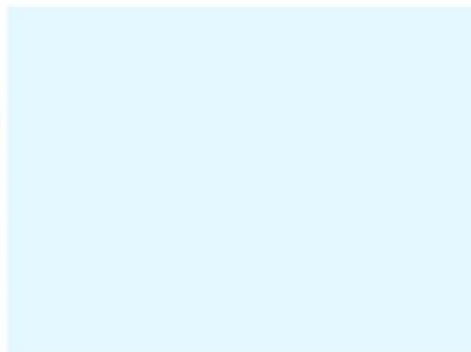
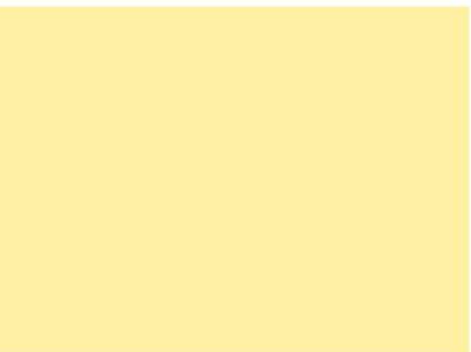
**gwinnett**county



Department of  
**Financial Services**

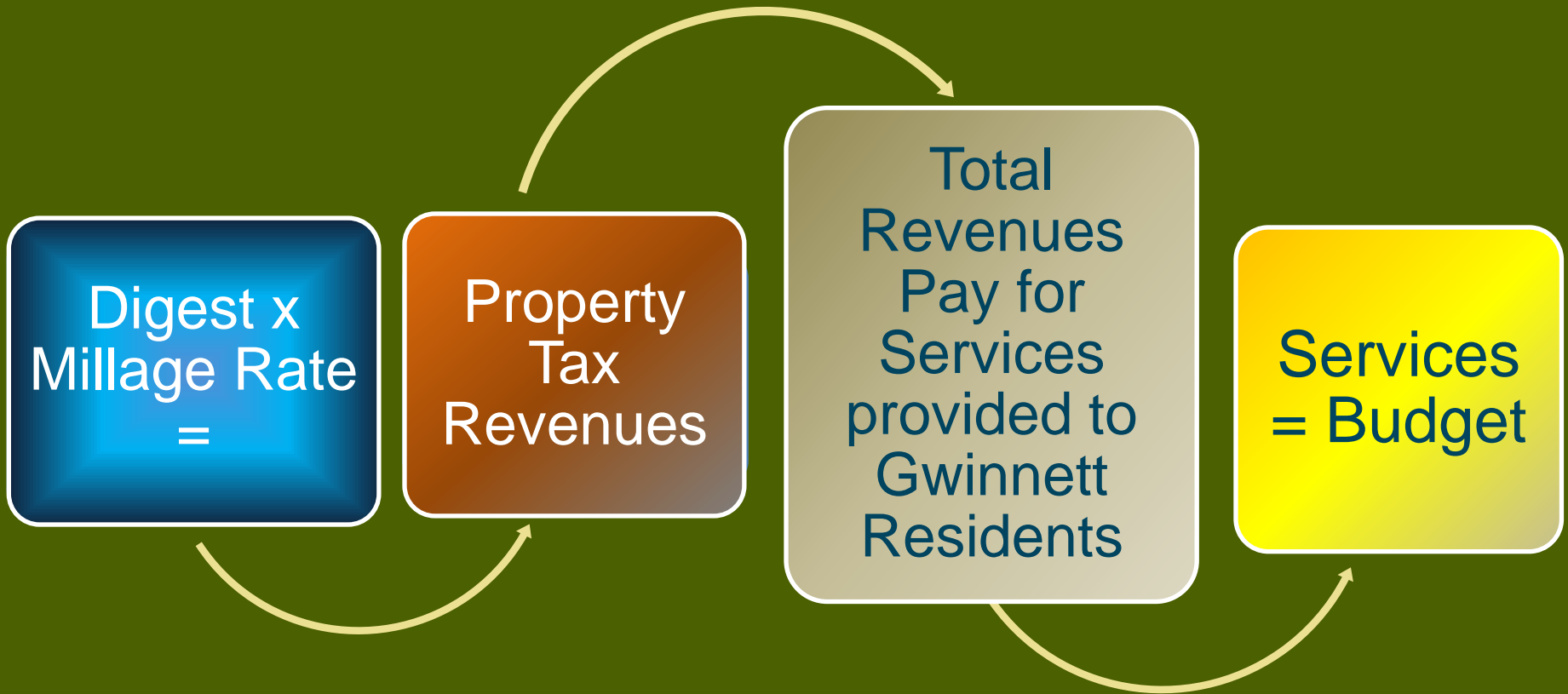


# 2014 Millage Rate



**Public Hearing**

# Tax Related Funds = Services for Residents



# Assessment Process



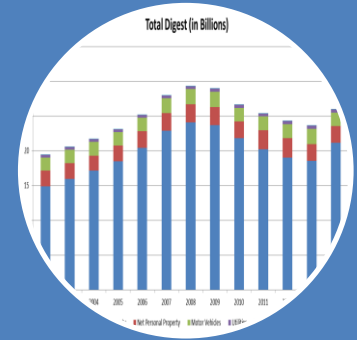
Home Values Updated Based on Market Conditions



Assessment Notices Mailed to Homeowners



45 Day Window to Appeal Assessment

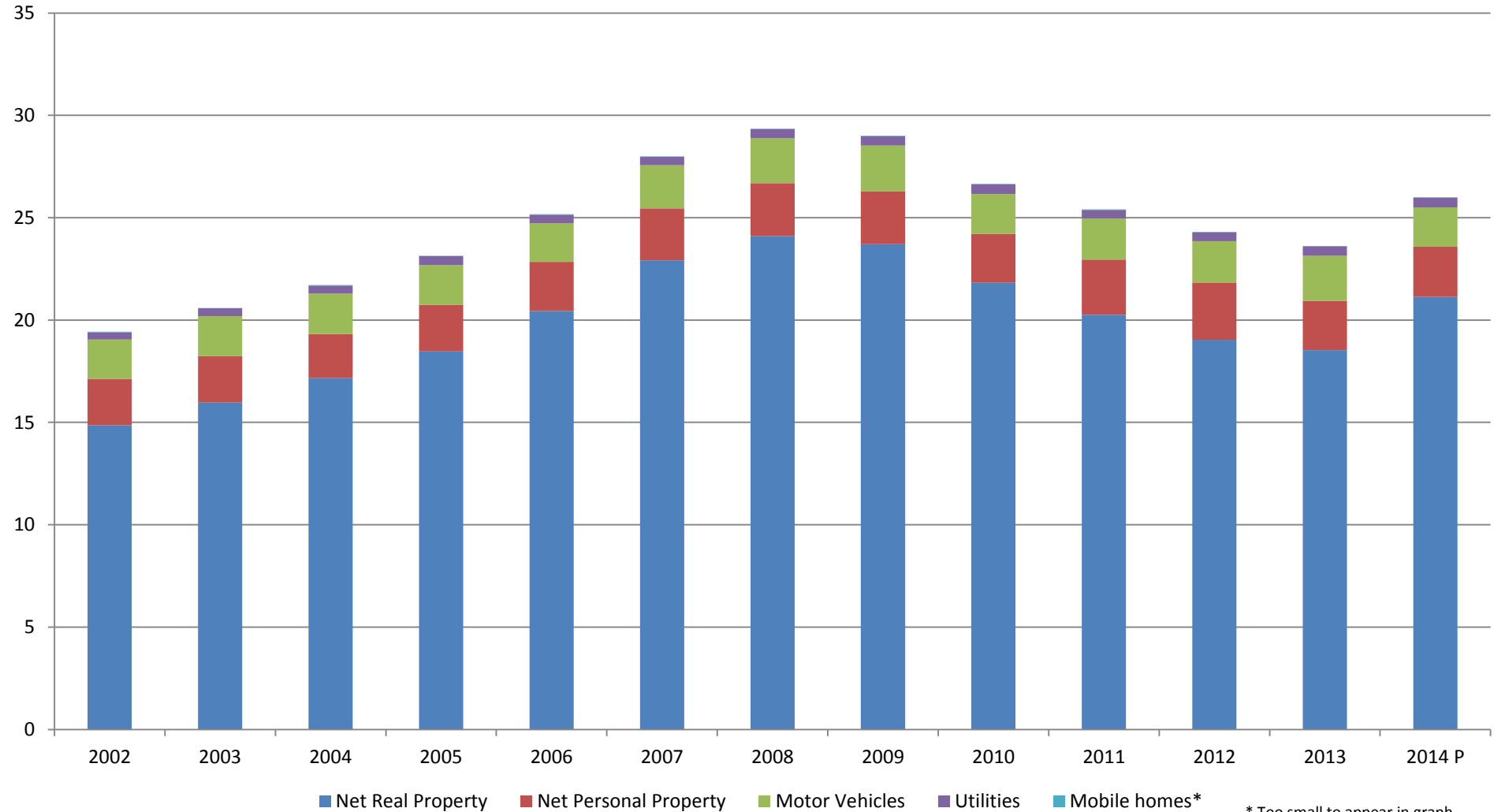


Value Updates Included in Property Tax Digest



# Gwinnett County Wide Net M&O Digest

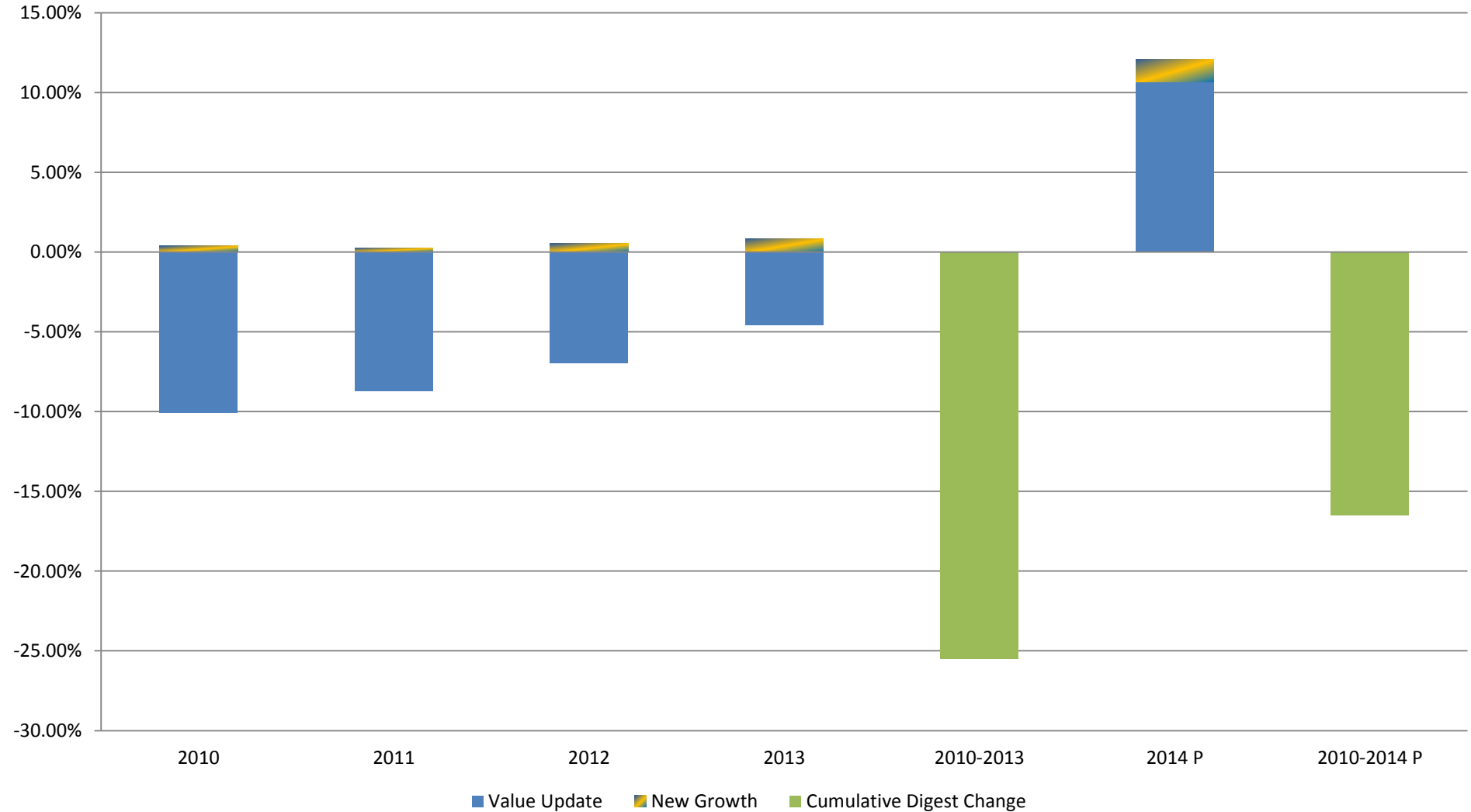
## Total Digest (in Billions)



\* Too small to appear in graph

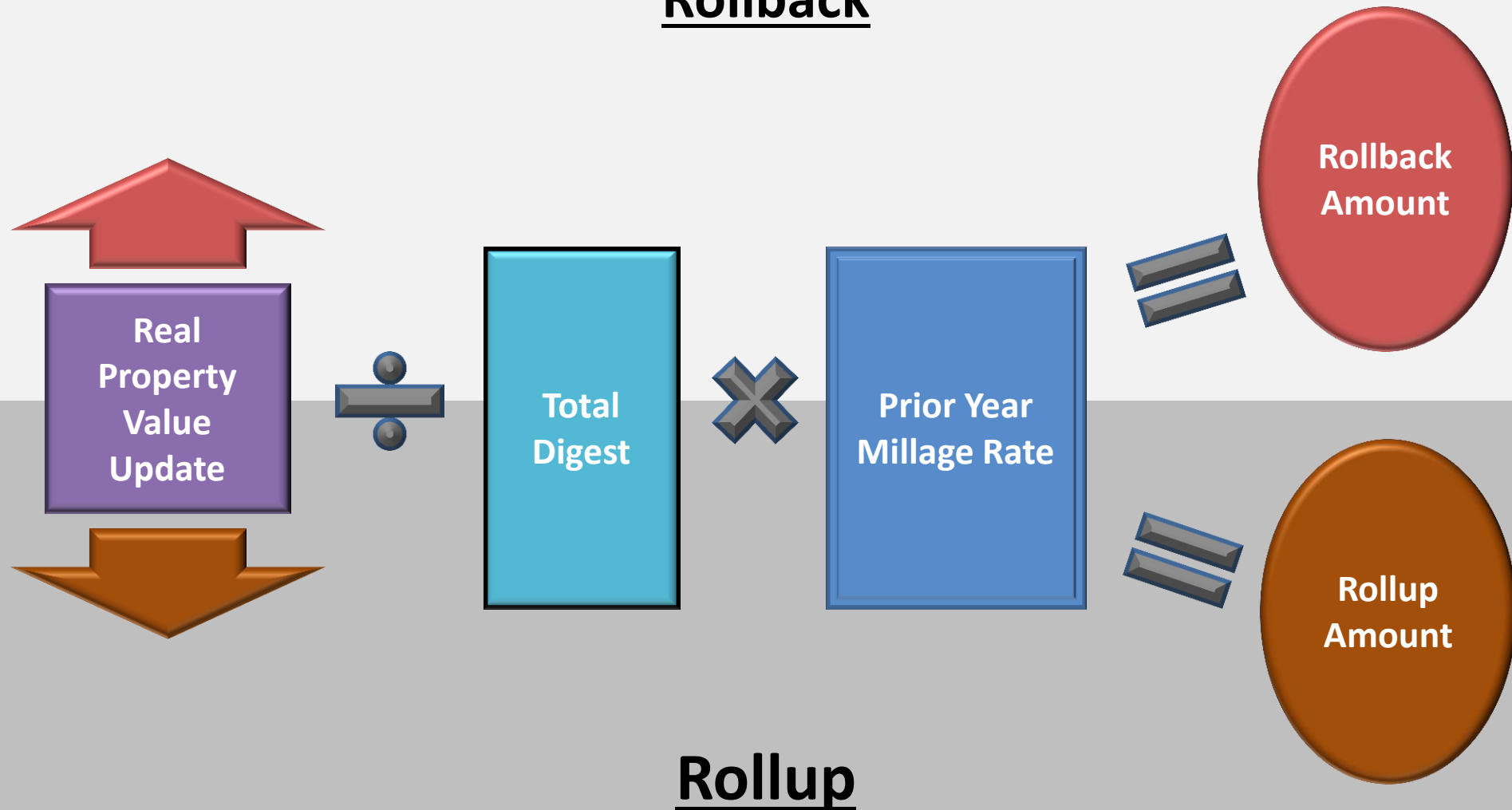
# Historical Digest Value Change

## Gross Real Property Digest Change

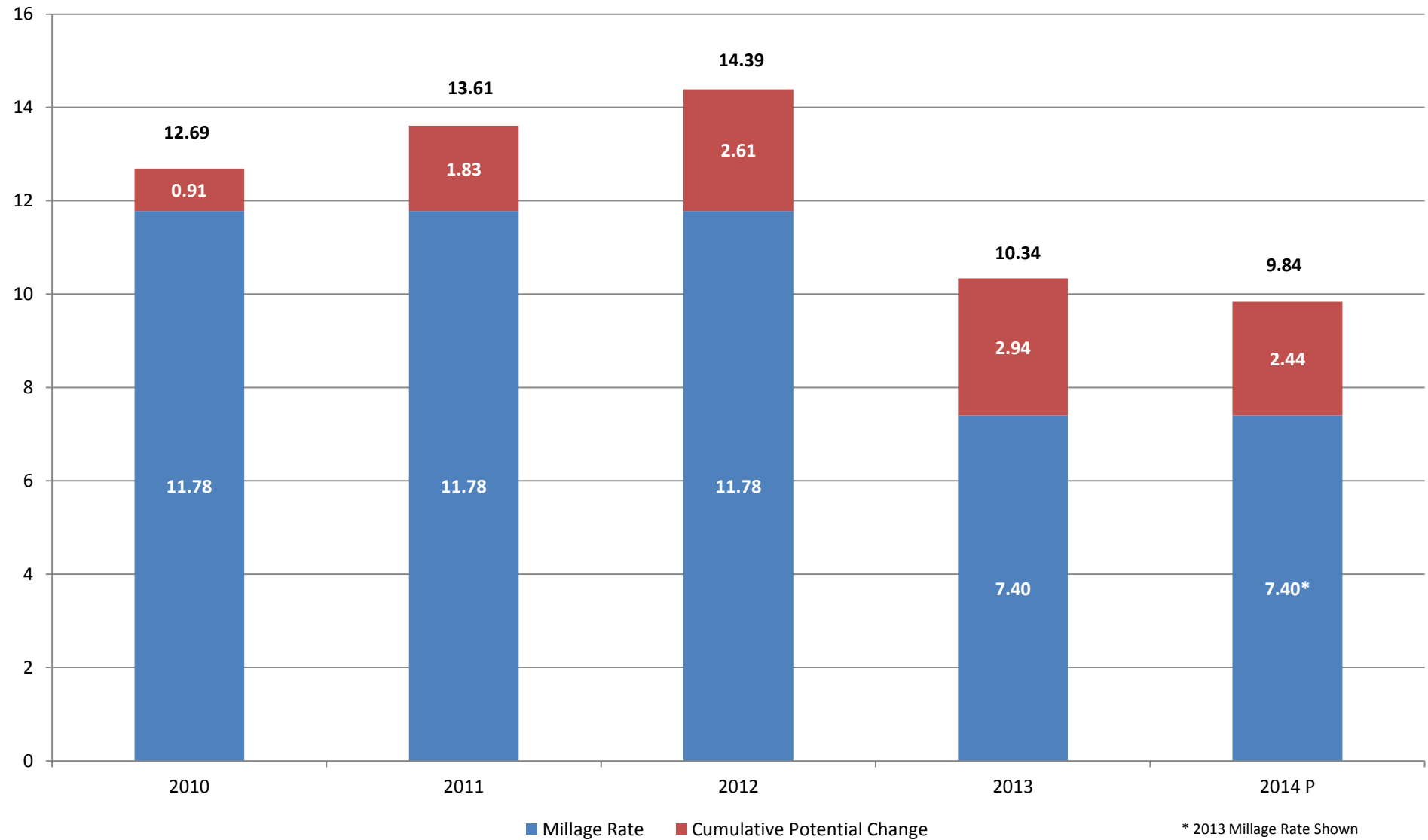


# Millage Rate Rollback/Rollup

## Rollback

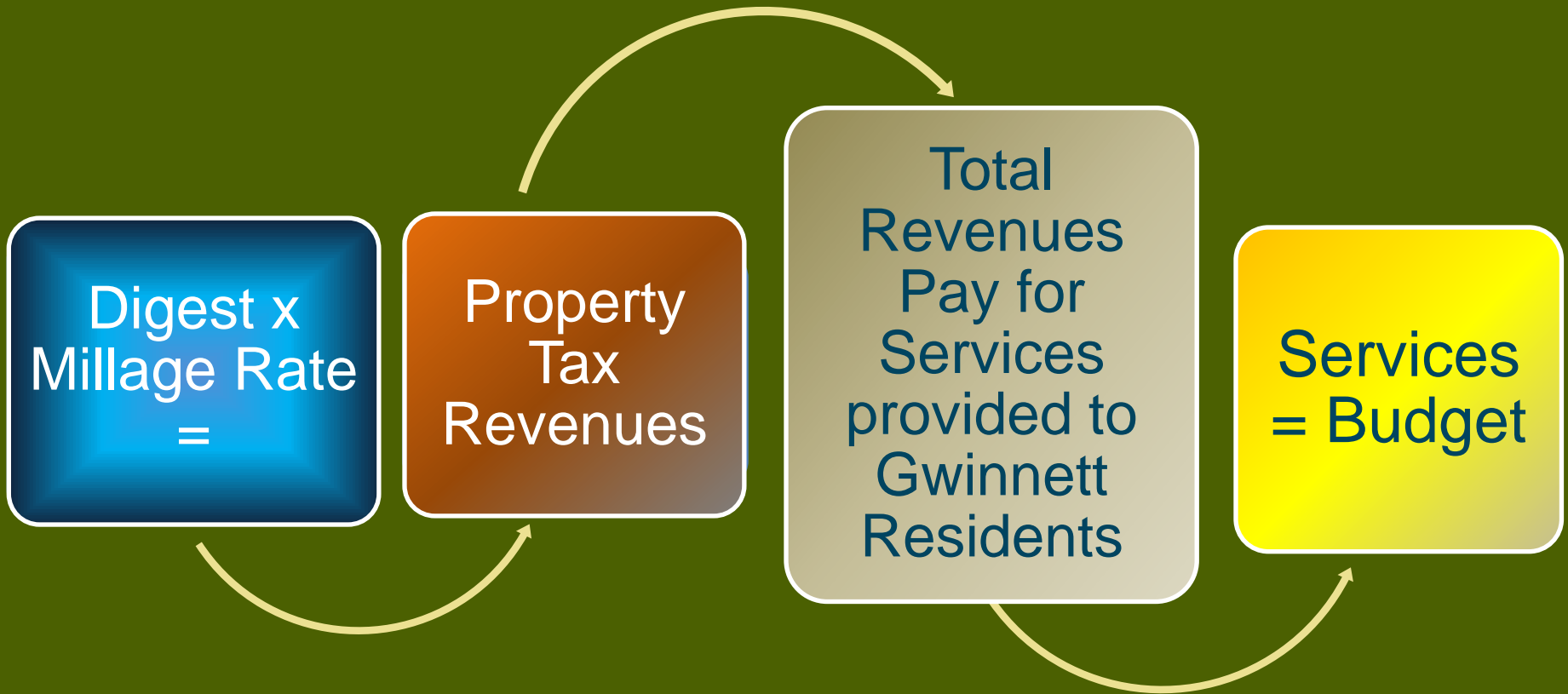


# General Fund Millage Rate

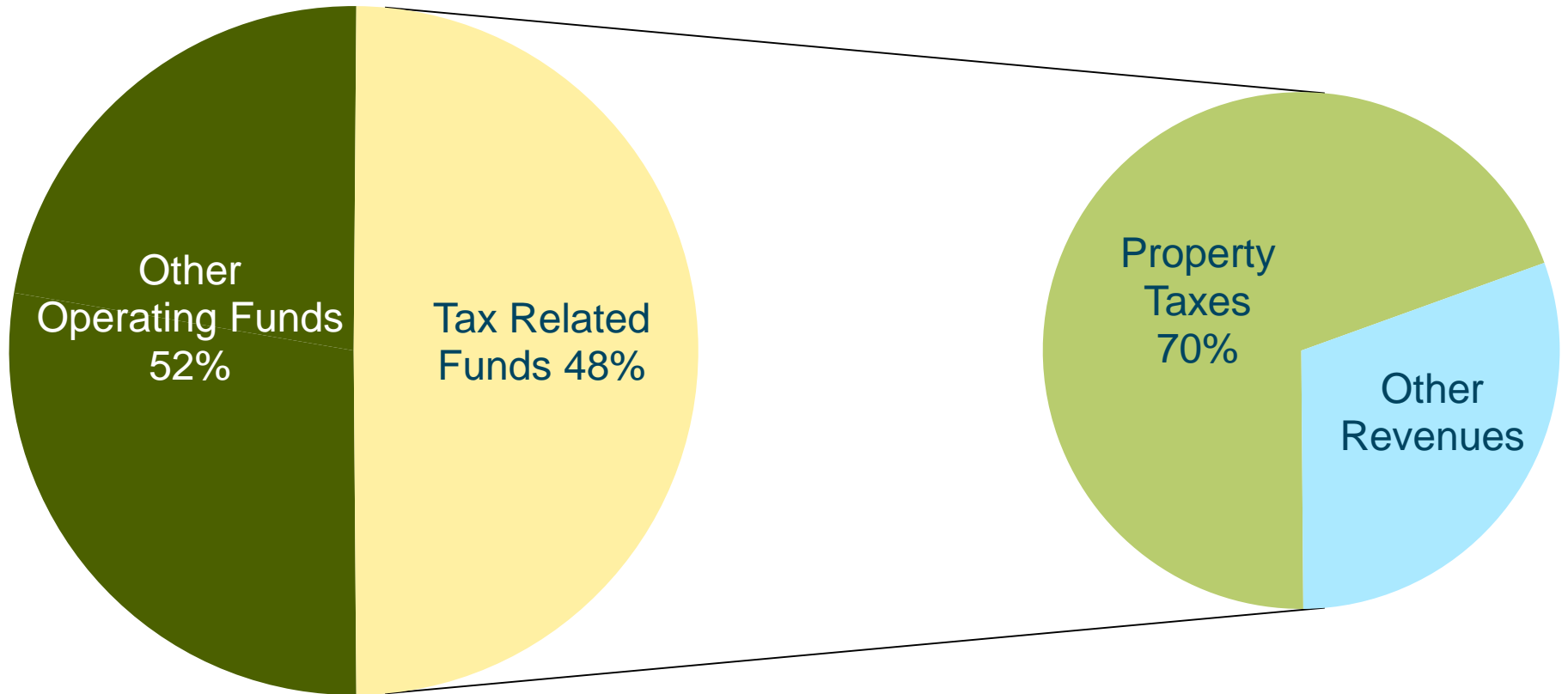




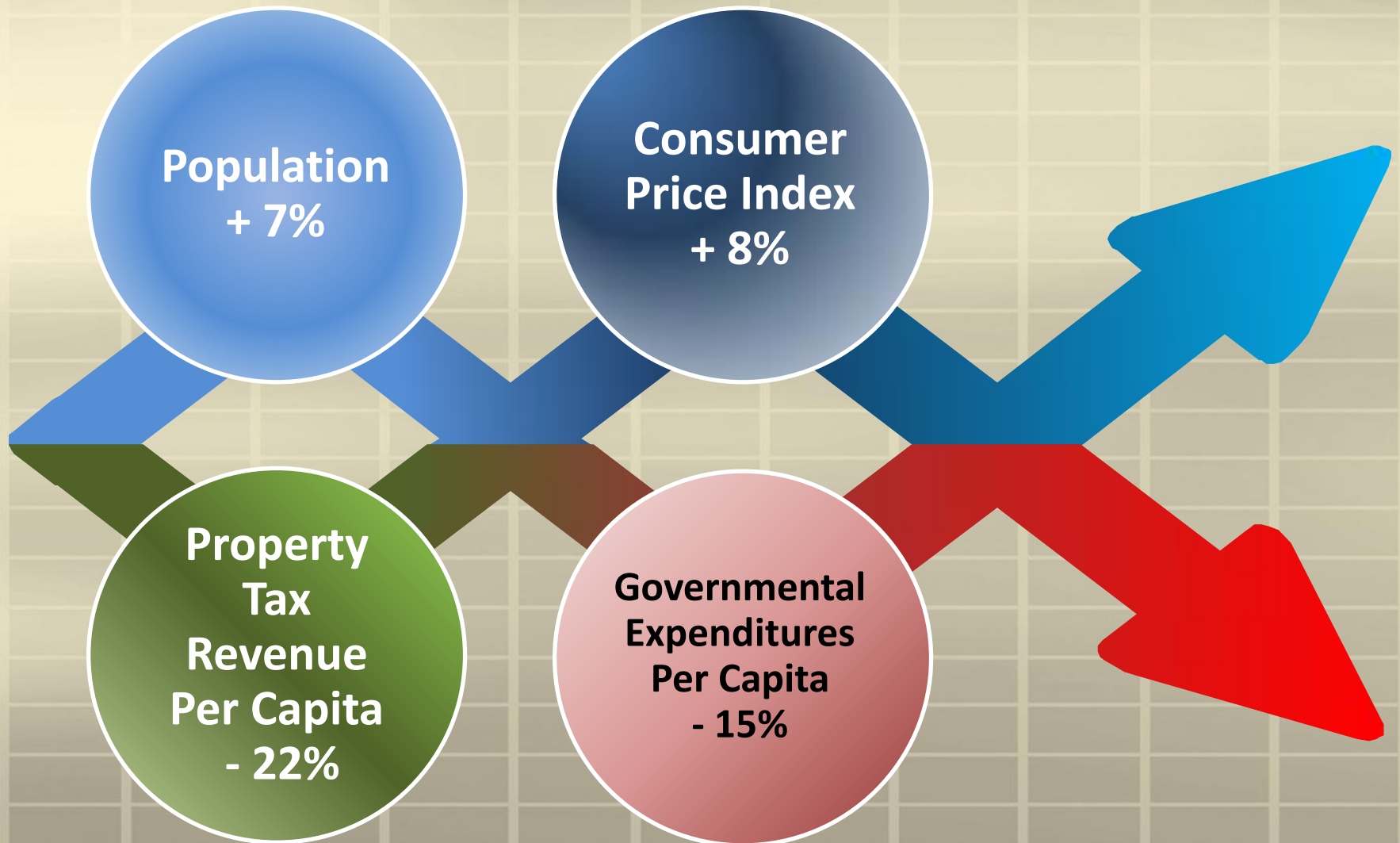
# Tax Related Funds = Services for Residents



# Primary Source of Revenues



# Environment Since 2009



# Future Considerations

Resident &  
Business  
Services



Future  
Legislation and  
Regulatory  
Mandates



Facility  
Maintenance  
and  
Construction



# 2013 to 2014 Proposed Millage Rates

Taxing Authority	2013 Estimated Millage Rate	2014 Proposed Millage Rate	Net Increase (Decrease)
General	7.40	7.40	--
Fire & EMS District	3.20	3.20	--
Police District	1.60	1.60	--
Development & Enforcement	0.36	0.36	--
Recreation	0.95	0.95	--
G.O. Bond	0.24	0.24	--
<b>Total</b>	<b>13.75</b>	<b>13.75</b>	<b>--</b>

# 2014 Proposed Millage Rate to Potential Millage Rate

	2014 Proposed Millage Rate	*Potential Millage Rate	Variance
<b>Countywide</b>	<b>13.75</b>	<b>16.19</b>	<b>2.44</b>

\* Potential Millage Rate incorporates the potential rollup amount due to the declining digest for each year from 2010 to 2013 and the calculated rollback amount for 2014.

# Homeowner in Unincorporated Gwinnett County

	Land and Improvements	40% Assessed Value	Millage rate	Actual County Taxes Paid
2010	187,000	74,800	13.25	\$866.29
2011	187,000	74,800	13.02	\$849.09
2012	166,900	66,760	13.02	\$744.41
2013	166,900	66,760	13.75	\$785.69
2014 P	178,900	71,560	13.75	\$851.63

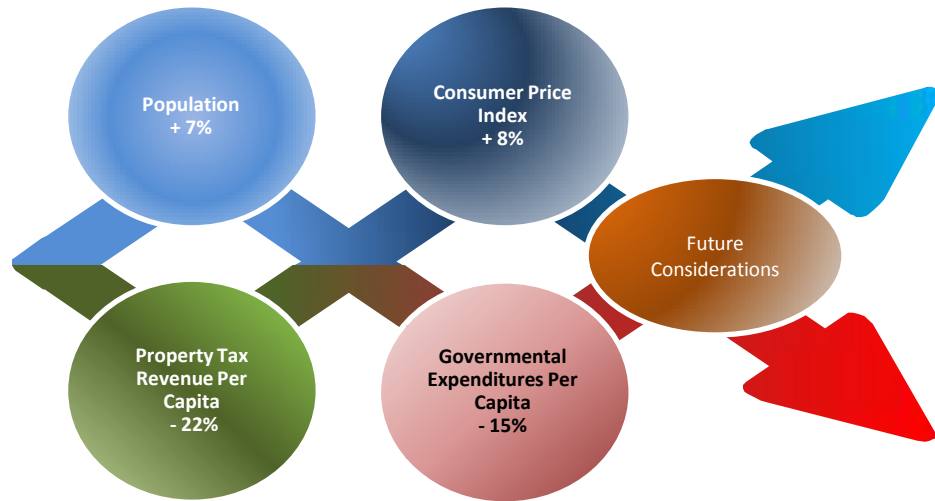
# Homeowner in Unincorporated Gwinnett County - Potential Millage Rate

	Land and Improvements	40% Assessed Value	*Potential Millage Rate	County Taxes Calculated at Potential Millage Rate	County Taxes Calculated at Actual Millage Rate	Difference
2010	187,000	74,800	14.16	\$1,059.17	\$991.10	\$68.07
2011	187,000	74,800	14.85	\$1,110.78	\$973.90	\$136.88
2012	166,900	66,760	15.63	\$1,043.46	\$869.22	\$174.24
2013	166,900	66,760	16.69	\$1,114.22	\$917.95	\$196.27
2014 P	178,900	71,560	16.19	\$1,158.56	\$983.95	\$174.61

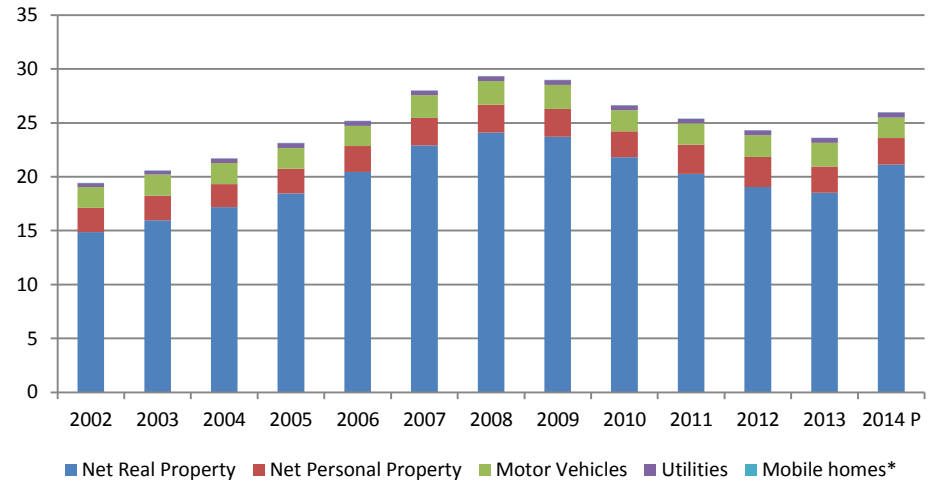
\*Potential Millage Rate incorporates the potential rollup amount due to the declining digest for each year from 2010 to 2013 and the calculated rollback amount for 2014.



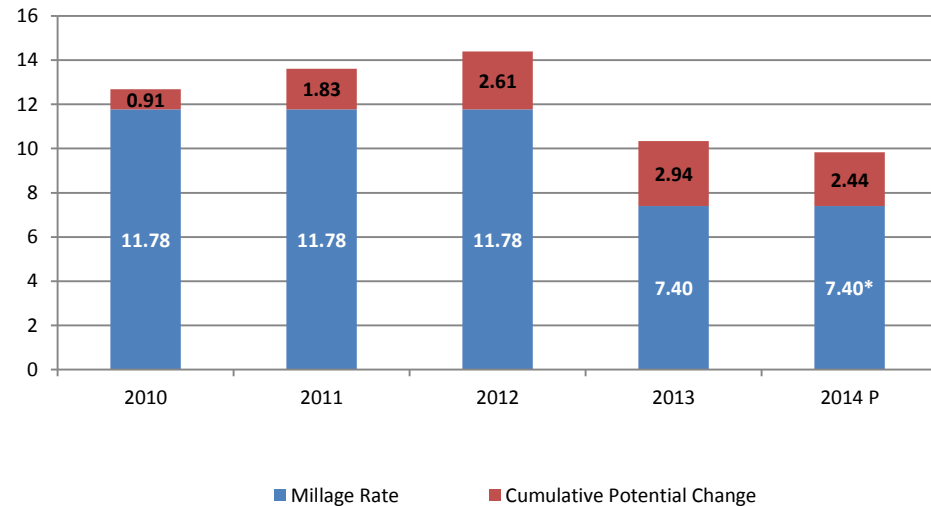
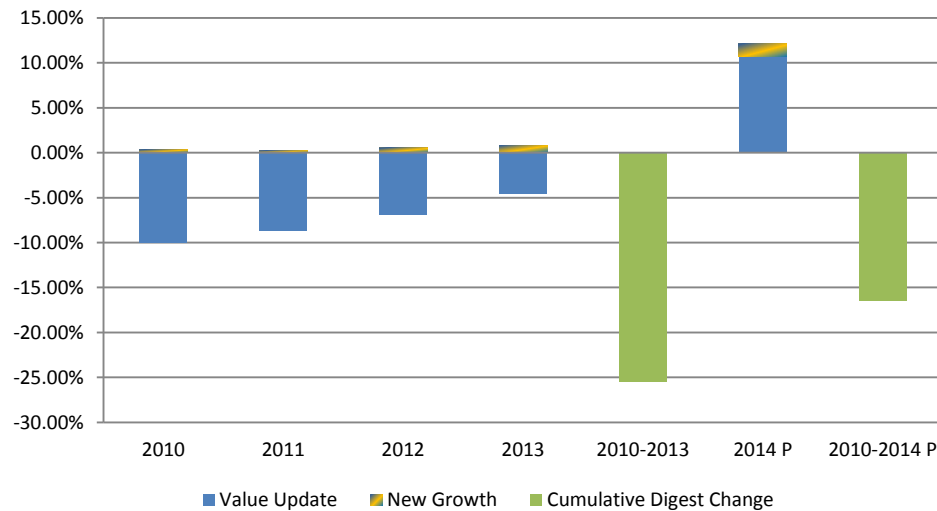
# Summary



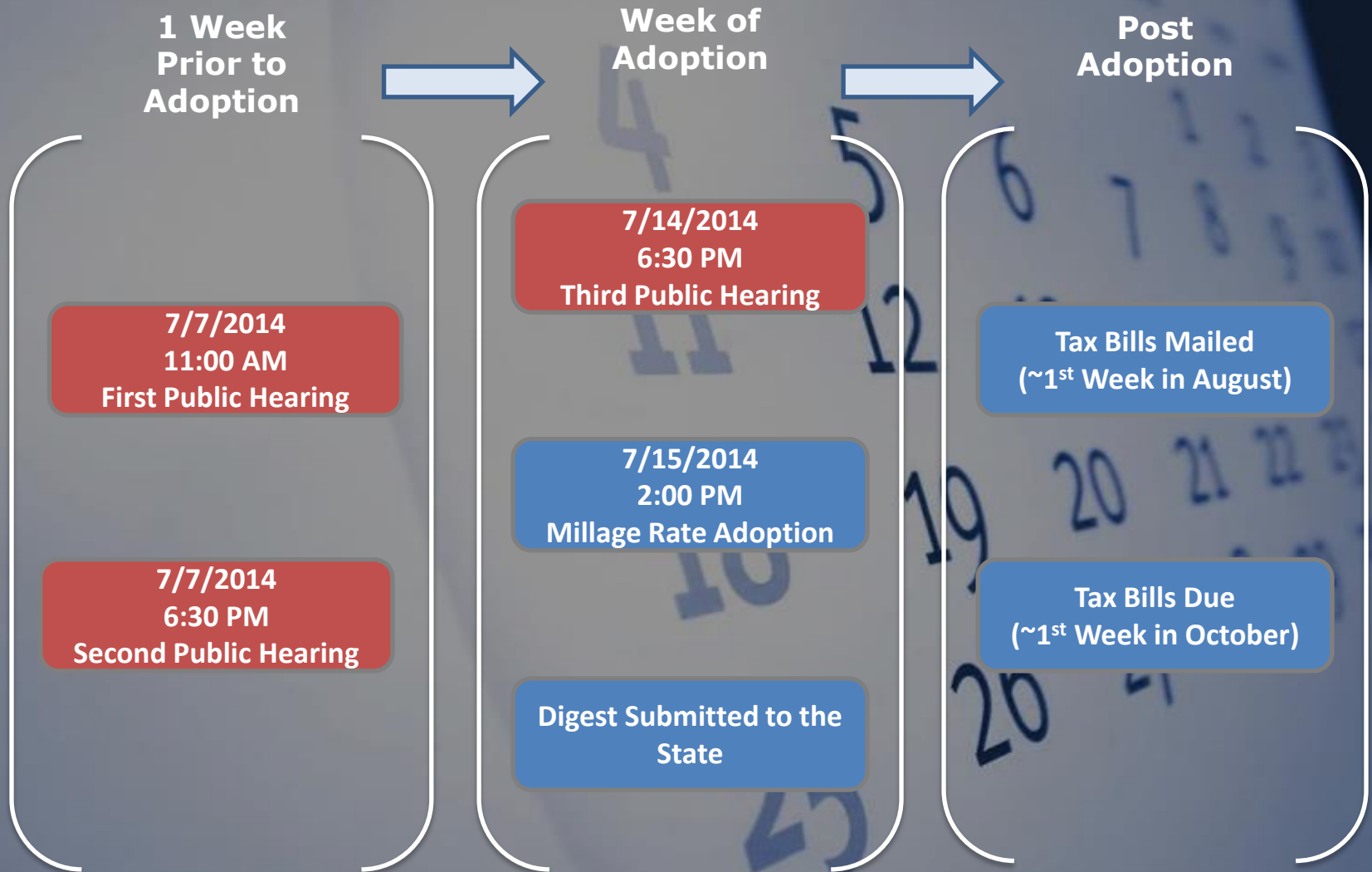
### Total Digest (in Billions)



### Gross Real Property Digest Change



# Millage Rate Adoption Timeline



A scenic view of a lake with a dense forest in the background and green algae in the water. The text "Public Comments" is overlaid in the center.

# Public Comments