The Gwinnett County Proposed Property Tax Increase

The Gwinnett Board of Commissioners will consider keeping the General Fund millage rate at 6.950 mills during their meeting on Tuesday, August 4th, at 2:00pm. The proposed millage rate has been announced as a tax increase. According to state law, any proposed millage rate above the rollback rate is considered a tax increase. Gwinnett County's rollback rate is 6.782 mills.

To better understand this property tax issue that affects Gwinnett County homeowners, please read the following:

The core issue centers on **whether to keep the General Fund millage rate steady at 6.950 mills or adopt the lower "rollback" rate of 6.792 mills.**

While keeping the rate at 6.950 mills means the county's tax rate remains unchanged for the sixth consecutive year, **Georgia state law legally defines this as a property tax increase.**

Here is a breakdown of why this issue is coming up, what it means for residents, and the key factors involved:

1. The Rollback Rate vs. Keeping Rates Steady

- **Georgia's Rollback Law:** When overall property assessments rise across a county due to real estate growth, state law requires local governments to calculate a lower **"rollback millage rate"**. This rollback rate is designed to pull in the exact same total property tax revenue as the prior year despite higher property assessments.
- **The Gap:** For 2026, Gwinnett's calculated rollback rate is **6.792 mills**. Because the commissioners propose maintaining the current rate of **6.950 mills** (which is 0.158 mills above the rollback rate), the county is legally required to advertise this proposal as a property tax increase and hold three public hearings.

2. Impact on Homeowners: Value Offset Exemption (VOE)

Even though state law classifies this proposal as a tax increase, **most primary homeowners won't actually see a tax increase on the county portion of their bill.**

- **Homestead Protection:** Gwinnett County applies a **Value Offset Exemption (VOE)** to primary residences. The VOE caps the taxable value of a home for county government tax purposes at its base-year value.
- **Who Sees an Increase?** Property owners who **do not** qualify for a homestead exemption—such as commercial real estate owners, landlords/rental property owners, and non-exempt business owners—will see higher county property tax bills due to increased assessment values.

3. Why Commissioners Want to Keep the Rate Steady

County leadership and financial administration argue that maintaining the 6.950 millage rate is necessary to:

- **Cover Inflation & Operating Costs:** Fund rising costs for fuel, equipment, competitive wages, and essential county services (first responders, road maintenance, libraries, and senior programs).
- **Match Approved Budgets:** The county's annual budget was built around revenues generated by the 6.950 rate rather than the rollback rate.

Summary Table

Metric	Proposed Status
Current / Proposed Millage Rate	6.950 mills
2026 Calculated Rollback Rate	6.792 mills
Difference Above Rollback	+0.158 mills
Legal Classification	Property Tax Increase (requires public hearings)
Primary Homeowner Impact	Largely neutral (protected by Value Offset Exemption)

The Gwinnett County Board of Commissioners set three public hearings regarding the proposed 2026 millage rate, all held in the auditorium at the **Gwinnett Justice and Administration Center** (75 Langley Drive, Lawrenceville, GA 30046):

Public Hearing Schedule

- **Thursday, July 23, 2026, at 11:00 AM** *(Completed)*
- **Thursday, July 23, 2026, at 6:30 PM** *(Completed)*
- **Tuesday, August 4, 2026, at 11:00 AM** *(Upcoming)*

How to Submit Comments

You can provide input in two ways:

1. **In Person:** Attend the upcoming public hearing on **Tuesday, August 4 at 11:00 AM** in the GJAC Auditorium and speak during the public comment portion of the meeting.
2. **Online Form:** Submit written comments directly through the official Gwinnett County Proposed Millage Comments Form.
   - **Deadline:** Online submissions close on **Monday, August 3, 2026, at 9:00 PM**.

All submitted comments are delivered to the Board of Commissioners before they officially vote on the millage rate during their regularly scheduled meeting on **Tuesday, August 4, 2026, at 2:00 PM**.