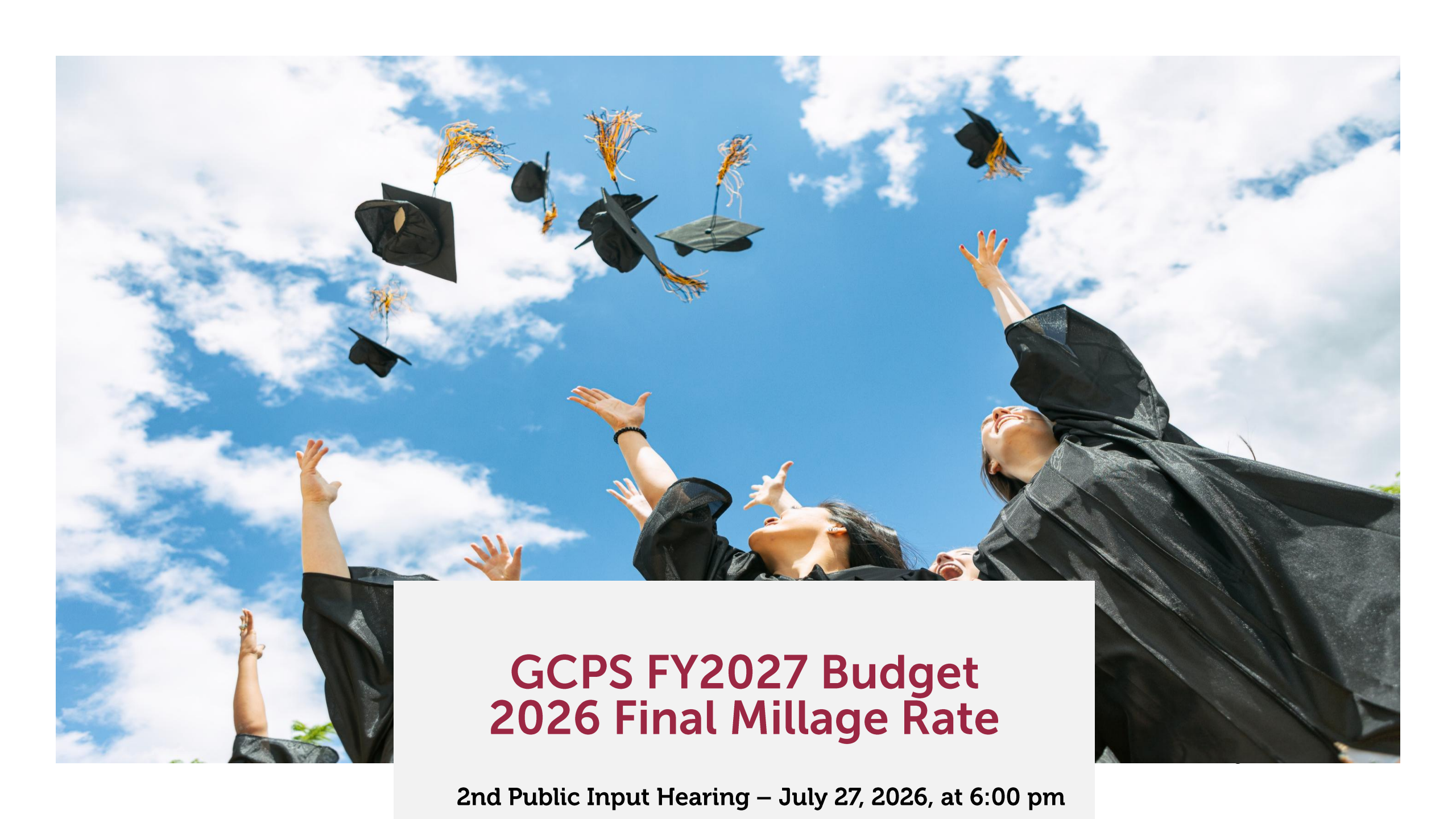


A low-angle shot looking up at several graduates in black gowns and caps, throwing their caps into the air against a bright blue sky with scattered white clouds. The graduates' arms are raised, and their faces show expressions of joy and accomplishment.

GCPS FY2027 Budget 2026 Final Millage Rate

2nd Public Input Hearing – July 27, 2026, at 6:00 pm



Purpose of Today's Public Hearing

- **Present the proposed Millage Rate for the FY2027 Budget**
- **Explain how it supports essential school services and student outcomes**
- **Receive public input before final adoption**

Overview of the Millage Rate Process in Support of the FY2027 Budget

KEY ACTIVITIES

ADOPTED FY2027 BUDGET

- Completed the FY2027 budget development process - September 2025 through May 2026 - included community and stakeholder input.
- Aligned budget to strategic priorities.
- Adopted on May 28, 2026.

TENTATIVE 2026 MILLAGE RATE ADOPTED

- Utilized projected digest from County
- Set an unchanged Tentative Millage Rate of 18.70 mills, on May 28, 2026

FINAL 2026 TAX DIGEST DATA RECEIVED FROM COUNTY

- Analyzed final 2026 tax digest information
- Prepared and released required property tax notice

Next:

- Hold 2 more public hearings
- Final adoption of Millage Rate

Requirements under Georgia Statutes

GA Code § 48-5-32.1 (2024) Ad Valorem Taxation of Property and the resolution or ordinance required for millage rate; advertisement of intent

- (1) Whenever a recommending authority or levying authority shall propose to adopt a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures specified under Code Section 48-5-32.**
- (2) In those instances, in which the recommending authority or levying authority proposes to establish a general maintenance and operation millage rate which would require increases beyond the roll-back rate, the recommending authority or levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The recommending authority or levying authority shall place an advertisement in a newspaper of general circulation serving the residents of the unit of local government and post such advertisement on the website of the recommending or levying authority**

What this means:

- The district must hold public hearings before adopting a Millage Rate
- If the rate exceeds the rollback rate, multiple hearings are required
- Public notice is required by law

What Is a School Millage Rate?

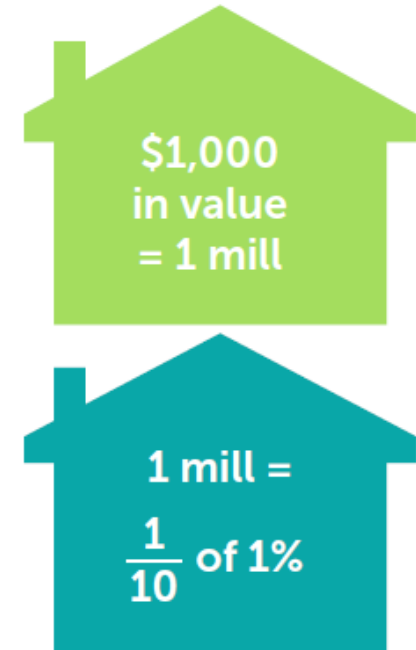


In Georgia, the Millage Rate is set by the governing authority that levies the tax for school property taxes, that is the local school board (often called the Board of Education or School District Board).



The Millage Rate is the local tax rate that funds public schools. It pays for everyday operations like teachers, transportation, and classroom resources.

- Rate used to calculate property taxes.
- Represents the amount of tax per every \$1,000 of a property's assessed value.
- Millage rates are multiplied by the taxable value of the property to arrive at the property tax amount.



Simple Illustration: Home with Market Value = \$400,000* taxed at 5 mills.

Assessed Value = 160,000 (40% of Market Value)

Millage Rate = 0.005 or 5 mills

Annual Property Tax is $160,000 \times 0.005 = \$800$

* The Market Value and Assessed Value are determined by the County Assessors.

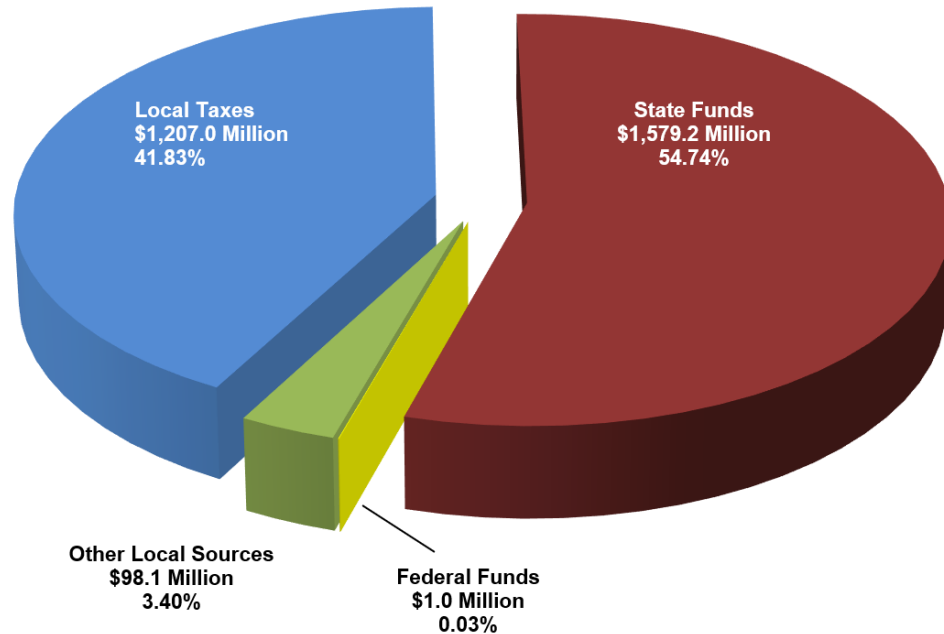
How GCPS Pays for Day-To-Day Operations

The General Fund supports daily school operations, including:

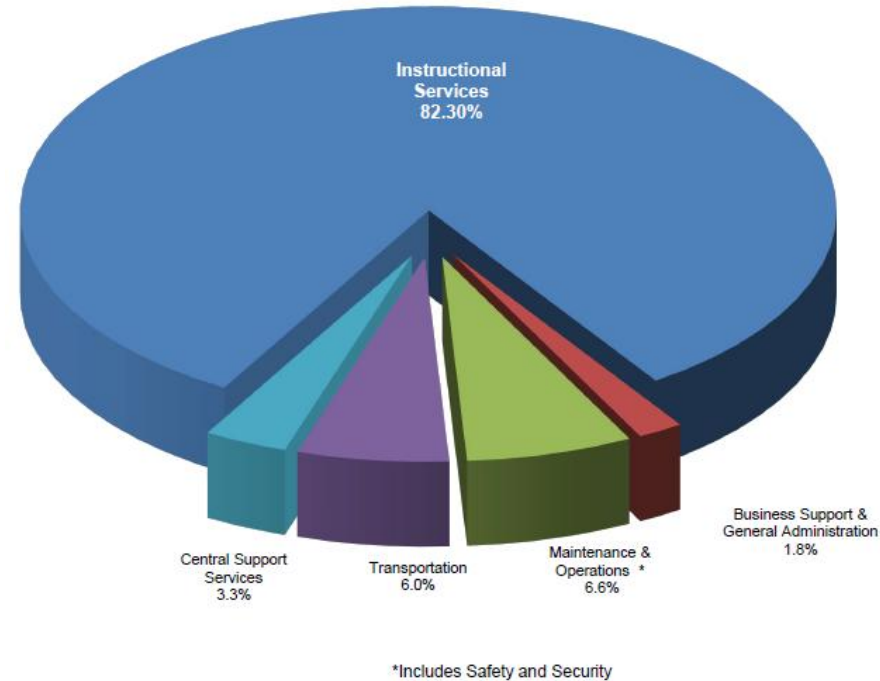
- Teacher salaries and staffing
- Student transportation
- Classroom instruction and resources

Local property taxes are a primary source of this funding

Total General Fund Revenue



Expenditures by Function



The Millage Rate directly supports classroom instruction and essential services.

Overview of the 2026 Digest Results and Five-Year History

Gwinnett County Public Schools

The Gwinnett County Board of Education does hereby announce that the millage rate will be set at a meeting to be held in the Board Meeting Room at the J. Alvin Wilbanks Instructional Support Center, 437 Old Peachtree Road NW, Suwanee, Georgia on Monday, August 3, 2026 at 6:00 p.m., and pursuant to the requirements of O.C.G.A. Section 48-5-32, does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2026 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

	2021	2022	2023	2024	2025	Estimated 2026
Real & Personal	43,000,582,062	55,530,554,569	62,917,105,470	68,275,709,390	73,776,407,189	75,206,538,820
Motor Vehicles	243,397,340	213,259,240	206,505,800	182,540,530	156,984,730	135,960,290
Mobile Homes	10,448,160	11,056,000	11,599,080	11,683,280	13,262,960	13,891,240
Timber - 100%	0	0	19,980	0	0	0
Public Utilities	512,212,800	512,212,800	522,529,320	545,590,400	603,245,440	608,158,000
Heavy Duty Equipment	3,809,350	2,060,380	3,429,590	4,838,800	2,851,100	2,174,000
Gross Digest	43,770,449,712	56,269,142,989	63,661,189,240	69,020,362,400	74,552,751,419	75,966,722,350
Personal Property Exemptions	(1,177,590,470)	(1,330,930,270)	(1,471,775,180)	(1,613,836,970)	(1,703,761,750)	(1,863,405,070)
Real Property Exemptions	(102,435,250)	(80,280,840)	(131,087,510)	(127,406,500)	(123,295,990)	(123,889,393)
Homestead Exemptions	(4,987,418,943)	(6,433,000,021)	(7,609,672,418)	(8,398,110,028)	(10,075,335,093)	(10,460,264,345)
Less Exemptions	(6,267,444,663)	(7,844,211,131)	(9,212,535,108)	(10,139,353,498)	(11,902,392,833)	(12,447,558,808)
Net M & O Digest	37,503,005,049	48,424,931,858	54,448,654,132	58,881,008,902	62,650,358,586	63,519,163,542
PROPERTY TAX RATES						
M & O Millage Rate	19.70	19.20	19.20	19.10	18.70	18.70
NET TAXES LEVIED						
Net Taxes Levied	\$738,809,199	\$929,758,692	\$1,045,414,159	\$1,124,627,270	\$1,171,561,706	\$1,187,808,358
Net Taxes \$ Change		\$190,949,493	\$115,655,467	\$79,213,111	\$46,934,436	\$16,246,652
Net Taxes % Change		25.8%	12.4%	7.6%	4.2%	1.4%

Real/Personal digest growth= 1.9%, \$1.4B

Gross Digest Growth = 1.9%

LESS:

- Homestead Exemptions increased 3.8%
- Total Exemptions increased 4.6%

Net Digest Growth =1.4% or \$0.9B

Tentatively - 18.70 M&O Mills

2026 Est. Net Taxes increase 1.4% or \$16.2M



- Notes:
1. The net levy does not reflect actual revenue received or available due to value adjustments resulting from appeals, delinquent taxes, collections from prior years, and a fee of 1.50% paid to the county for billing and collections.
 2. 2026 digest figures are an estimate and includes some property values that are currently under appeal.

Digest History and Prior Millage Rate Reductions

Gwinnett County Public Schools

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Homestead Exemptions	(4,987,111)	(1)	(1)	(10,028)	(10,075,335,093)	(10,460,264,345)
Less Exemptions	(6,267,731)	(1)	(1)	(10,028)	(10,075,335,093)	(12,447,558,808)
Net M & O Digest	37,503,718	54,448,654,132	54,448,654,132	58,810,000	63,519,163,542	63,519,163,542
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Net Taxes % Change		25.8%	12.4%	7.6%	4.2%	1.4%

Lowered Mills
by .5

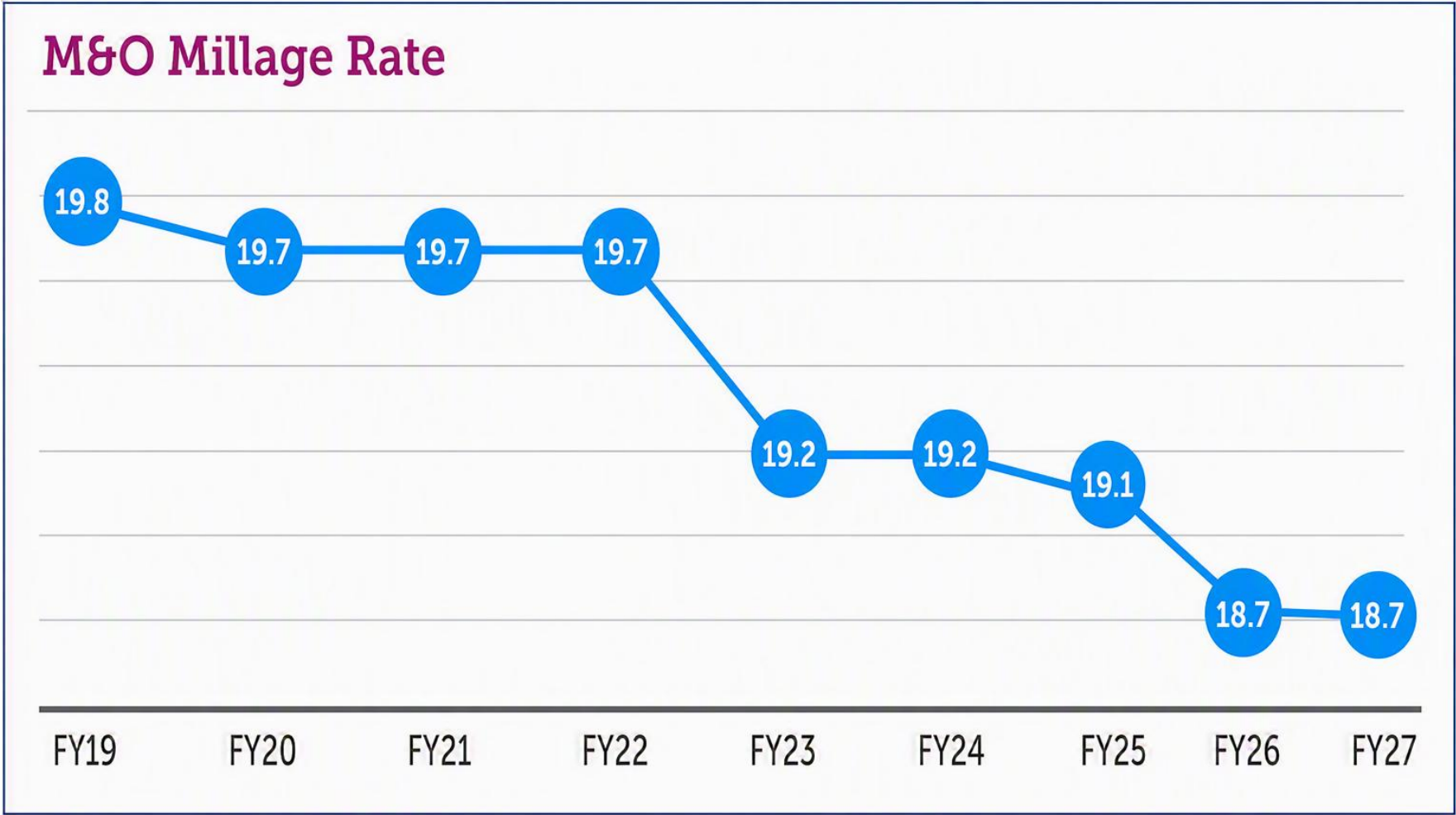
Lowered Mills
by .1

Lowered Mills
by .4

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GCPS Millage Rate History



**Final 2026 (FY2027)
Millage Rate 18.70
for Maintenance and
Operation (M&O)**

1.45 Debt Service

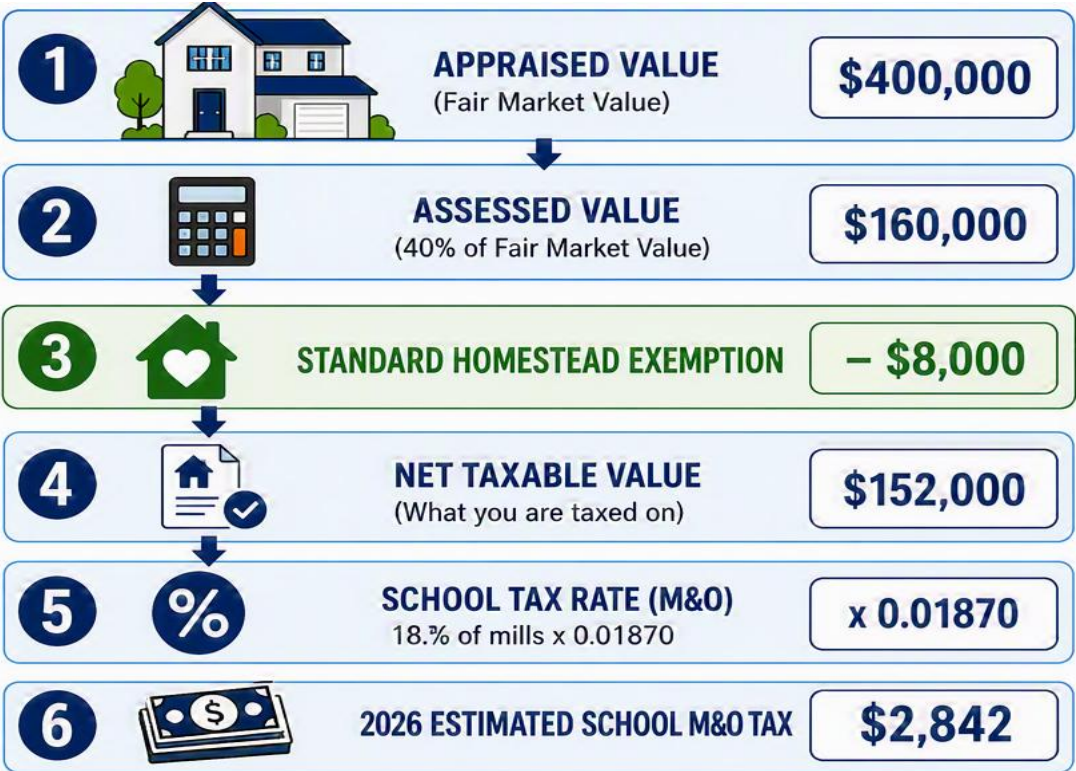
Since FY2019 GCPS has lowered the Millage Rate more than 1.0 mill



Homeowner Impact – M&O 18.70

Estimated annual impact on a \$400,000 home: approximately \$25 increase per year

- Based on assessed value (40% of market value)
- Calculated using the millage rate formula: Assessed value x millage rate = tax



**YOUR 2026 INCREASE
IN SCHOOL M&O TAX**

**\$2.08
PER MONTH**

\$25.00 PER YEAR

HOW THIS WAS CALCULATED	
2026 Estimated M&O Tax	\$2,842
Less: 2025 Estimated M&O Tax*	\$2,817
INCREASE IN YOUR SCHOOL M&O TAX	\$25.00 PER YEAR
*2025 tax estimated using prior year tax rate and assessment.	



Gwinnett County Tax Commissioner – Exemptions



For more information on types of exemptions visit the Gwinnett County website :
<https://www.gwinnetttaxcommissioner.com/available-exemptions>



DENISE R. MITCHELL, MPA
GWINNETT COUNTY
TAX COMMISSIONER

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Exemption Types Available in Gwinnett

S1R - Regular Homestead Exemption

- No age or income limit.
- For all property owners who occupy the property as of **January 1** of the application year.
- Includes \$10,000 off the assessed value on County, \$8,000 off school, and \$7,000 off recreation.

L5A - Senior School Exemption

- Age Requirements:** Must be 65 years old as of **January 1** of the application year.
- Income Requirements:** Net income from all sources must not exceed the maximum benefit amount authorized by Social Security, which for 2026 is \$99,648 plus \$25,000, for a total income of \$124,648 (compare to line 15C of your 2025 Georgia tax return).
- Applies to the home and up to one acre of land.
- Applicants may also qualify for this exemption if 100% disabled, regardless of age, with a signed letter from your doctor stating you are unable to be gainfully employed.
- Includes total exemption from all school and school bond tax, \$10,000 off the assessed value on county, and \$7,000 off recreation.

S3 - Regular School Exemption

- Age Requirements:** Must be 62 years old as of **January 1** of the application year.
- Income Requirement:** Claimant and spouse income cannot exceed \$10,000 after deductions (compare to line 15C of your 2025 Georgia tax return).
- Includes \$10,000 off the assessed value on county, \$10,000 off school, \$10,000 off school bond, and \$7,000 off recreation.

S5 - Disabled Veteran Exemption

- No age or income limit.
- Requires a letter from the U.S. Department of Veterans Affairs stating applicant has a 100 percent service-connected

Additional Homestead Exemptions

The following exemptions are in addition any other homestead exemption types you may qualify for.

Exemption for Certain Public Service Employees (PSE)

- No age or income limit.
- Applies to the following positions only:
 - Firefighter, paramedic, certified peace officer, or other law enforcement officer** employed by the government or school system.
 - Teacher, paraprofessional, or administrator** (as defined by the school district) employed by the Gwinnett County School District or Buford City School District.
 - Person employed by or holding staff privileges at a hospital** located within Gwinnett County.
 - Piedmont Eastside Hospital
 - Northside Hospital Gwinnett (LV)
 - Northside Hospital Duluth
 - Active-duty member of the armed forces** of the United States, **including any reserve or National Guard components** and the **United States Coast Guard**.
- Requires a letter from your employer indicating you are an eligible public service employee, or an equivalent document that allows the tax commissioner's office to make a determination.
- Provides \$2,000 off the assessed value of your property for Gwinnett County school taxes.
- [Read more about the PSE](#)

2026 Comparison of Metro School Districts

- M&O Millage Rates
- GCPS is by far the largest school system with the lowest per student tax base

Student Enrollment

- 73% larger than Cobb, nearly twice that of DeKalb, more than two times larger than Fulton, and almost 4 times APS

Property Tax per student = tax base / enrollment (computed from table)

- GCPS \$6.7K per student, Cobb \$8.5K per student, DeKalb \$11.4K per student, Fulton \$10.6K per student, and APS \$20.3K per student

Property Tax Year	2023	2024	2025	2026			General Fund Estimates					
District	FY24 M&O Millage Rate	FY25 M&O Millage Rate	FY26 M&O Millage Rate	FY27 M&O Millage Rate	Per Pupil Exp FY27 GF Budget	Estimated FY27 Enrollment	Property Tax Revenue (Ad Valorem)	Property Tax Revenue Per Student	Total Local Revenue	Total General Fund Revenue	GF Prop Tax % of GF Total Rev	GF Local Rev % of GF Total Rev
Gwinnett Schols	19.2	19.1	18.7	18.7	\$ 16,156	178,305	\$1.2 B	\$ 6,730	\$1.3 B	\$2.9 B	42%	45%
Cobb Schoos	18.7	18.7	18.7	18.7	\$ 16,585	103,283	\$880 M	\$ 8,520	\$930 M	\$1.7 B	52%	55%
Dekalb Schols	23.0	22.9	22.8	22.8	\$ 18,775	90,265	\$1.03 B	\$ 11,411	\$1.06 B	\$1.67 B	62%	64%
Fulton Schols	17.1	17.1	17.1	17.1	\$ 17,242	84,792	\$899 M	\$ 10,602	\$892 M	\$1.4 B	64%	63%
Atlanta Schols	20.5	20.5	20.3	20.3	\$ 27,256	47,797	\$0.97 B	\$ 20,294	\$1.01 B	\$1.3 B	75%	78%

Gwinnett's Millage Rate remains competitive to metro districts



Modest Digest Growth Driven By Exemptions and Reassessments



Comparison of 2025 to 2026

	FY2025 State Certified			FY2026 Projected				
	COUNT	ACRES	ASSESSED VALUE	COUNT	ACRES	ASSESSED VALUE	Amount Change	% Change
Motor Vehicle	110,240	-	156,984,730	101,253	-	135,960,290	(21,024,440.00)	-13.39%
MobileHome	2,584	-	13,262,960	2,578	-	13,891,240	628,280.00	4.74%
Timber100	-	-	-	-	-	-	-	
Heavy Equipment	323	-	2,851,100	242	-	2,174,000	(677,100.00)	-23.75%
Residential	595,425	152,620.01	50,380,748,730	600,034	150,861.53	50,941,268,720	560,519,990.00	1.11%
Transitional	-	-	-	-	-	-	-	
Historical	-	-	-	-	-	-	-	
Agricultural	801	525.56	43,988,840	782	604.52	54,829,440	10,840,600.00	24.64%
Preferential	-	-	-	-	-	-	-	
Conservation	693	10,137.93	129,502,120	695	10,019.95	129,852,040	349,920.00	0.27%
Env Sensitive	1	14.79	85,360	1	14.79	83,360	(2,000.00)	-2.34%
Commercial	81,844	37,010.27	22,075,420,259	83,599	36,421.61	22,948,666,070	873,245,811.00	3.96%
Industrial	937	2,528.20	1,146,661,880	914	2,548.78	1,131,839,190	(14,822,690.00)	-1.29%
Brownfield	-	-	-	-	-	-	-	
Utility	221	76.06	603,245,440	198	76.06	608,158,000	4,912,560.00	0.81%
Timber	-	-	-	-	-	-	-	
Total	793,069	202,912.82	74,552,751,419	790,296	200,547.24	75,966,722,350	1,413,970,931.00	1.90%

Real Property: Value/Reassessments increased 0.76% and Growth/Development increased 0.81%

For More Details on the FY2027 Budget and Millage Rate Visit GCPS Budget Webpage:



At <https://www.gcpsk12.org/about-us/budget-and-financial-information>

GWINNETT COUNTY
PUBLIC SCHOOLS

— FY2027 Budget

Budget Information:

- [Budget Calendar](#)
- [Budget Stakeholder Survey Results](#)
- [Alignment of FY27 Budget Initiatives with Strategic Priorities](#)
- [Continuous Budget Feedback & Input Tool](#)

FY2027 Budget:

- [Final Budget Adoption & Public Budget Hearing Presentation](#)
- [10 Things to Know About the FY27 Budget](#)
- [FY2027 Superintendent's Recommended Budget - Public Document](#)
- [How to Navigate the Public Budget Document](#)
- [FY2027 Superintendent's Recommended Budget - Public Document \(PDF\)](#)
- [FY2027 Superintendent's Recommended Budget - General Fund Details](#)

GWINNETT COUNTY
PUBLIC SCHOOLS

Millage Rate & Tax Information:

The Board of Education voted to tentatively adopt the millage rates of 18.70 mills for Maintenance & Operation (M&O) and 1.45 mills for Debt Service. This rate maintains the 2025 tax year (prior year) millage rates.

The first and second public millage rate hearings will be held on Monday, July 27 at 11:00 a.m. and 6:00 p.m. The third public millage rate hearing and final millage rate adoption are scheduled for Monday, August 3 at 6:00 p.m. All meetings will be held at the J. Alvin Wilbanks Instructional Support Center located at 437 Old Peachtree Rd NW, Suwanee, GA 30024.

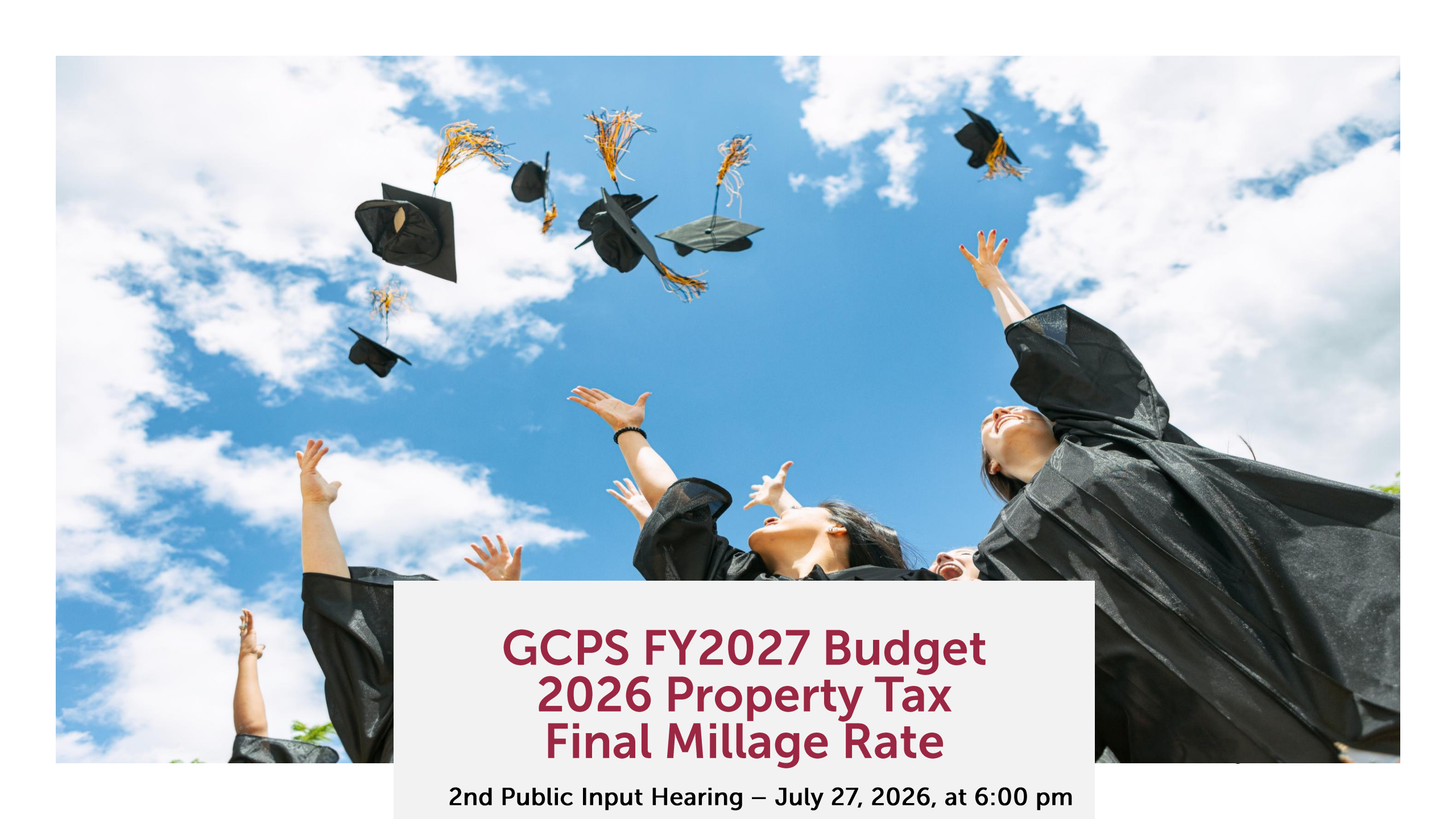
All required millage rate and tax digest information will be advertised in the Gwinnett Daily Post, and posted to this webpage, in advance of these meetings.

Next Steps



- **Hold remaining public hearings on the final 2026 Millage Rate in support of the FY2027 Budget**
- **Review public and Board input**
- **Finalize recommendations**
- **Adopt the final 2026 Millage Rate on August 3, 2026**
- **Submit adopted rate to Gwinnett County**

This Millage Rate delivers essential school services and supports student outcomes every day, ensuring quality instruction and strong schools, while maintaining responsible stewardship of taxpayer dollars and fiscal stability.

A low-angle photograph looking up at several graduates in black gowns and caps. They are throwing their caps into the air against a bright blue sky with scattered white clouds. The caps are in various stages of being tossed, with some already high in the air and others just leaving the graduates' hands. The graduates' arms are raised, and their faces show expressions of joy and accomplishment.

GCPS FY2027 Budget 2026 Property Tax Final Millage Rate

2nd Public Input Hearing – July 27, 2026, at 6:00 pm