

## TAX RELIEF PROGRAMS AVAILABLE

A homestead exemption is a reduction in homeowners' property taxes. To qualify, the homeowner must apply for this exemption on or before April 1<sup>st</sup>. The application is accepted year round but only applies before the deadline for the current fiscal year. Once granted, this exemption is automatically renewed each year as long as they continually occupy the home under the same ownership. The home must be your legal residence for all purposes including the registration of your vehicles and the filing of your income tax. You cannot file for homestead exemption on rental property, vacant land or on more than one property. In addition to basic homestead exemption there are additional exemptions for residents age 62 and older and/or disabled and disabled veterans. You must apply for these exemptions in person. For additional information and requirements, please contact (404) 612-6440 (press #4)

The following exemptions are available:

Basic Homestead Exemption Fulton County/City of Atlanta (\$20,000)  
\$10,000 Statewide School Tax Exemption  
Tax Deferral for the Elderly  
Age 65 City of Atlanta & City of Atlanta School Exemptions  
\$4,000 County Tax Exemption  
Homestead Freeze for Senior Citizens  
Fulton County \$10,000 Exemption  
\$54,000 County Local School Tax Exemption  
Age 70 Fulton County Full Value Exemption  
County Exemptions for Residents 65 years or older  
State Exemption  
Surviving Spouse of a Peace Officer or Firefighter  
Disabled Veterans  
Veterans Surviving Spouse

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### **BASIC HOMESTEAD EXEMPTION FULTON COUNTY/ CITY OF ATLANTA \$20,000**

To be eligible for this exemption, you must meet the following requirements:

- Must be a legal resident in the City of Atlanta or Fulton County.
  - Must own and occupy your home as of January 1.
  - Applies to city operating, city school operating, city parks, state QBE and county operating in the amount of \$20,000.
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## **\$10,000 STATEWIDE SCHOOL TAX EXEMPTION**

To be eligible for this exemption you must meet the following requirements:

- Must be age 62 on or before January 1.
- Your net income cannot exceed \$10,000.
- Applies to city school bonds in the amount of \$10,000 for residents within the city limits of Atlanta.
- Applies to county operating, state QBE and county school bond in the amount of \$10,000 for residents of Fulton County.

Social Security, Railroad Retirement and pensions count only when exceeding the maximum amount a husband and wife can receive under Social Security.

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## **TAX DEFERRAL FOR THE ELDERLY**

To be eligible for this exemption, you must meet the following requirements:

- Must be age 62 on or before January 1.
- Must furnish proof of fire and extended coverage insurance. This amount must be more than the sum of all outstanding liens, deferred taxes and interest with a loss payable to the Tax Commissioner's office.
- The total amount of deferred taxes interest and unsatisfied liens cannot exceed 85% of the fair market value of Homestead as shown on the Tax Digest for the preceding tax year.
- If you are seeking Tax deferral, your application must be submitted to the Tax Commissioner's Office *annually* by April 1.

There are certain additional income requirements, assessment and lien restrictions of all deferred taxes, which may constitute a lien on applicant's homestead.

Please contact the Tax Commissioner's office for an application explaining all conditions including the appeal process.

*This is a Tax Deferral and not a Tax Exemption Program*

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### **CITY OF ATLANTA \$40,000 EXEMPTION**

This exemption is granted on a person's homestead from all city of Atlanta ad valorem taxes for municipal purposes. To be eligible for this exemption, you must meet the following requirements:

- Must be a legal resident of the city of Atlanta.
- Must be age 65 on or before January 1.
- Your net income cannot exceed \$40,000
- Applies to city operating and city parks.

### **CITY OF ATLANTA SCHOOL \$25,000 EXEMPTION**

To be eligible for this exemption you must meet the following requirements:

- Must be legal resident of the city of Atlanta
- Must be age 65 or disabled on or before January 1.
- Your annual net income cannot exceed \$25,000.
- Applies to city school bond, state QBE and city school operating.

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### **\$4,000 COUNTY TAX EXEMPTION**

To be eligible for this exemption, you must meet the following requirements:

- Must be age 65 on or before January 1.
- Your net income per your Georgia Income Tax Return cannot exceed \$10,000.
- Applies to all state and county ad valorem levies in the amount of \$4,000.

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### **HOMESTEAD FREEZE FOR SENIOR CITIZENS**

To be eligible for this exemption, you must meet the following requirements:

- Must be a legal resident age 65 or older on or before January 1.
- Your annual household income cannot exceed \$39,000 for the preceding taxable year.
- Applies to city operating, city bond and city parks.
- Applies to county operating and county bonds.

This Tax Relief Program freezes the value of your residential property based on the previous year's value. Your frozen value will remain the property's value as long as the eligible senior occupies the residence.

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### **FULTON COUNTY \$10,000 EXEMPTION**

To be eligible for this exemption, you must meet the following requirements:

- Must be age 65 or disabled on or before January 1.
- The applicants and spouse adjusted income per Federal Income Tax Return cannot exceed the maximum amount a husband and wife receive under Social Security.
- Applies to county operating and special service districts for county residents.
- Applies to county operating for city of Atlanta residents

If disabled, a certificate provided by the Fulton County Board of Assessors must be signed by a physician, licensed to practice medicine in Georgia.

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### **\$54,000 COUNTY LOCAL SCHOOL TAX EXEMPTION**

To be eligible for this exemption, you must meet the following requirements:

- Must be age 65 or disabled on or before January 1.
- Your income including spouse and all other persons residing in the home cannot exceed \$30,000.
- Applies to county school operating and state QBE

This exemption does not apply to the city of Atlanta residents.

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### **AGE 70 FULTON COUNTY FULL VALUE EXEMPTION**

To be eligible for this exemption, you must meet the following requirements:

- Must be disabled or age 70 on or before January 1.
- The applicant and spouse adjusted income per Federal Income Tax Return cannot exceed the maximum amount a husband and wife receive under Social Security.
- Applies to county operating county bonds and special service district.

This does not apply to Fulton County Schools or State Tax.

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## **COUNTY EXEMPTIONS FOR RESIDENTS 65 YEARS OR OLDER**

To be eligible for this exemption you must meet the following requirements:

- Must be age 65 or older on or before January 1.
- Total Household Income does not exceed 200% of the Federal Poverty Level.
- Exemption shall be for a two-year period, as long as the person granted the Homestead Exemption occupies the residence as a homestead.
- Renewal applications shall be made in the same manner as the initial application period.
- Applies to Fulton County ad valorem taxes.

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### **STATE EXEMPTION**

Homeowners age 65 or older may apply for an exemption from all state property taxes. The exemption is equal to the amount of state tax levy for the residence and up to 10 acres of land surrounding the residence. This exemption is in addition to any existing exemptions. No income information is required.

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### **SURVIVING SPOUSE OF A PEACE OFFICER OR FIREFIGHTER**

The un-remarried surviving spouse of a peace officer or firefighter killed in the line of duty may apply for an exemption from state, county, county school, independent school, municipal and bond taxes. A death certificate and documentation must be provided as proof the firefighter or peace officer was killed in the line of duty. This exemption is in lieu of any existing exemptions.

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## **DISABLED VETERANS**

Homeowners who are disabled veterans and have been approved by the Veteran Administration as being totally permanently disabled are entitled to receive benefits for a 100% service connected disability.

This exemption may be extended to the un-remarried widow or minor children of the veteran after his/her death.

If you are approved, you will receive a Homestead Exemption from all ad valorem taxation for state, county, municipal and school purposes. The maximum amount that may be granted to a veteran is \$50,000.

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## **VETERANS SURVIVING SPOUSE**

To be eligible for this exemption, you must meet one of the following requirements:

- Must be un-remarried widow and a resident of Georgia.
- Your spouse was killed in a war or armed conflict under United States command or otherwise.

If you are approved, you will receive a Homestead Exemption from all ad valorem taxation for state, county, municipal and school purpose. The maximum amount that may be granted to a veteran surviving spouse is \$50,000.

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