



## ATTENTION PROPERTY OWNERS

**GEORGIA LAW REQUIRES THAT YOU MAKE A PROPERTY TAX RETURN ON REAL ESTATE BETWEEN JANUARY 1 AND APRIL 1 IF:**

- YOU MADE IMPROVEMENTS TO PROPERTY YOU OWN
- YOU WISH TO CLAIM HOMESTEAD EXEMPTION
- YOU WISH TO REQUEST A REAPPRAISAL OF YOUR PROPERTY VALUE
- YOU WISH TO APPLY FOR SPECIAL EXEMPTIONS SUCH AS SENIOR CITIZENS', SCHOOL TAX OR DISABLED VETERANS'
- YOU WISH TO APPLY FOR SPECIAL COVENANTS SUCH AS CONSERVATION USE (FARM USE), TRANSITIONAL USE OR HISTORICAL PROPERTY (**APPLICATIONS NOT RECEIVED YEAR ROUND FOR THESE EXEMPTIONS**)

**FOR THOSE WHO MAY BE ELIGIBLE FOR ADDITIONAL PROPERTY TAX EXEMPTIONS, PLEASE NOTE THE FOLLOWING: YOU MAY APPLY YEAR ROUND EFFECTIVE 01/01/2010. HOWEVER PLEASE NOTE: FOR THE EXEMPTION TO AFFECT THE CURRENT YEAR TAX STATEMENT, APPLICATION MUST BE MADE BY APRIL 1 OF THAT YEAR.**

### **PARTIAL SCHOOL TAX EXEMPTION**

- YOU MUST BE AT LEAST 62 YEARS OF AGE ON OR BEFORE JANUARY 1 OF THE YEAR IN WHICH YOU APPLY -**AND**
- A COMBINATION OF YOU AND YOUR SPOUSE'S INCOME FROM SOCIAL SECURITY AND OTHER RETIREMENT PENSION DOES NOT EXCEED \$55,742 FOR THE CALENDAR YEAR IMMEDIATELY PRECEDING THE YEAR IN WHICH YOU APPLY -**AND**
- A COMBINATION OF YOU AND YOUR SPOUSE'S NET EARNED INCOME FROM SOURCES SUCH AS INTEREST, RENTAL PROPERTY OR WORK, ETC. DOES NOT EXCEED \$25,000 FOR THE CALENDAR YEAR IMMEDIATELY PRECEDING THE YEAR IN WHICH YOU APPLY

*(THIS EXEMPTION REDUCES YOUR TAXABLE VALUE BY YOUR STANDARD HOMESTEAD EXEMPTION PLUS \$30,000 ON THE PORTION TO WHICH SCHOOL BONDS ARE APPLIED)*

### **SENIOR CITIZEN'S EXEMPTION:**

- YOU MUST BE AT LEAST 65 YEARS OF AGE ON OR BEFORE JANUARY 1 OF THE YEAR IN WHICH YOU APPLY -**AND**
- A COMBINATION OF YOU AND YOUR SPOUSE'S INCOME FROM SOCIAL SECURITY AND OTHER RETIREMENT PENSION DOES NOT EXCEED \$55,742 FOR THE CALENDAR YEAR IMMEDIATELY PRECEDING THE YEAR IN WHICH YOU APPLY -**AND**
- A COMBINATION OF YOU AND YOUR SPOUSE'S NET EARNED INCOME FROM SOURCES SUCH AS INTEREST, RENTAL PROPERTY OR WORK, ETC. DOES NOT EXCEED \$10,000 FOR THE CALENDAR YEAR IMMEDIATELY PRECEDING THE YEAR IN WHICH YOU APPLY.

*(THIS EXEMPTION REDUCES YOUR TAXABLE VALUE BY YOUR STANDARD HOMESTEAD EXEMPTION PLUS \$2,000 PLUS \$30,000 ON THE PORTION TO WHICH SCHOOL BONDS ARE APPLIED).*

**\* CONTINUED ON BACK OF SHEET\***

**TOTAL SCHOOL TAX EXEMPTION:**

UPON PROOF OF AGE, A PROPERTY OWNER WHO IS AT LEAST 70 YEARS OF AGE ON OR BEFORE JANUARY 1 OF THE YEAR IN WHICH THEY APPLY FOR AND QUALIFY FOR SCHOOL TAX EXEMPTION BY APRIL 1 SHALL BE TOTALLY EXEMPT FROM SCHOOL TAX. **THERE ARE NO INCOME QUALIFIERS APPLIED TO THIS EXEMPTION. WE WILL AUTOMATICALLY GRANT THIS IF WE HAVE YOUR DATE OF BIRTH IN OUR DATABASE.**

**IN ORDER TO APPLY FOR PARTIAL SCHOOL TAX EXEMPTION OR THE SENIOR CITIZENS EXEMPTION YOU MUST PROVIDE PROOF OF ANY INCOME YOU AND YOUR SPOUSE HAD FROM ANY SOURCE DURING THE YEAR IMMEDIATELY PRECEDING THE YEAR IN WHICH YOU APPLY.**

**THESE MAY INCLUDE:**

- STATEMENT OF SOCIAL SECURITY INCOME
- 1099 FORM AND JANUARY BANK STATEMENT SHOWING INTEREST DRAWN
- IRS W2 FORM IF EMPLOYED DURING THE PREVIOUS YEAR
- INCOME TAX RETURN, IF AVAILABLE, TO BE FILED FOR THE YEAR IN WHICH YOU ARE APPLYING FOR EXEMPTION
- PROOF OF ANY INCOME FROM OTHER SOURCES

**DISABLED VETERANS' EXEMPTION:**

YOU MUST PROVIDE A LETTER FROM THE VETERANS' ADMINISTRATION CERTIFYING THAT YOU HAVE A 100% SERVICE-RELATED DISABILITY (THIS REDUCES YOUR 40% TAXABLE VALUE BY \$50,000)

**DISABLED PERSONS' EXEMPTION:**

YOU MUST PROVIDE A CERTIFICATE FROM YOUR LICENSED PHYSICIAN STATING THAT YOU ARE MENTALLY OR PHYSICALLY DISABLED TO SEEK GAINFUL EMPLOYMENT AND SUCH CAPACITY IS LIKELY PERMANENT. FURTHERMORE YOURS AND SPOUSES INCOME FROM PRECEDING TAX YEAR SHALL NOT EXCEED \$25,000. (THIS REDUCES TAXABLE VALUE BY YOUR STANDARD HOMESTEAD EXEMPTION PLUS \$30,000 ON THE PORTION TO WHICH SCHOOL BONDS ARE APPLIED)

**EXTRA HOMESTEAD EXEMPTION FOR ELDERLY**

STATE AD VALOREM EXEMPTION FOR ANYONE OVER AGE 65 ON JAN 1 OF THE YEAR APPLYING FOR EXEMPTION. MUST PROVIDE PROOF OF AGE AND THERE ARE NO INCOME QUALIFIERS. EXEMPTION ONLY APPLIES TO HOME AND UP TO TEN (10) ACRES OF LAND.

**YOU MUST APPLY FOR THESE EXEMPTIONS IN ORDER TO QUALIFY.**

HOWEVER YOU ONLY NEED TO APPLY ONCE UNLESS THERE IS A CHANGE. FOR FURTHER INFORMATION OR IF YOU HAVE QUESTIONS, PLEASE CONTACT THE OFFICE OF THE HALL COUNTY BOARD OF TAX ASSESSORS AT 770-531-6720.