

Tax Exemption Information

Hall County Board of Tax Assessors

"We Appraise Property & We Value People"

Deadlines

While homestead exemptions can be applied for year round **April 1 is the deadline** to receive the exemption for the current tax year. There are no extensions or exceptions.

You must apply for Homestead exemptions in order to be eligible. However you only need to apply once **unless there is a change in ownership or primary residence. Exemptions do not transfer if you've changed your primary residence you must reapply.** If you have questions or need any clarification feel free to contact the office of the Board of Assessors at 770-531-6720.

Exemptions

Regular Homestead

- Available to property owners at their primary residence. Homeowners are only eligible for one homestead.

Disabled Veterans Exemption

- Must have letter from the Veterans' Administration certifying you have a 100% service-related disability.
- Reduces your 40% taxable value by \$90,364.

Partial School Tax Exemption

- Must be 62 on or before January 1.
- Household income from social security and other retirement pension cannot exceed \$72,264.
- Net earned income from sources such as interest, rental property or work does not exceed \$25,000 for the previous calendar year
- Reduces the taxable value by your standard homestead exemption plus \$30,000 on the portion to which school taxes are applied.

Senior Citizens Exemption

- Must be 65 on or before January 1.
- Household income from social security and other retirement pension does not exceed \$72,264.
- Net earned income from sources such as interest, rental property or work does not exceed \$10,000.
- Reduces your taxable value by your standard homestead exemption plus \$2,000 plus \$30,000 on the portion to which school taxes are applied.

Total School Tax Exemption

- Must be 70 on or before January 1.
- Proof of age required.
- No income qualifier.
- Must come into office with proof of age.
- **IF**, in the prior tax year you received a *lower* school tax exemption you need not reapply for this higher exemption per local legislation ([HB 1411](#)).
- **Exemptions do not transfer.** If you've changed your primary residence you must reapply at the new residence.

Disabled Persons Exemption

- Certificate from licensed physician stating that you are mentally or physically disabled to seek gainful employment and such capacity is likely permanent.
- Household income from the preceding tax year cannot exceed \$25,000.
- Reduces taxable value of the standard homestead exemption plus \$30,000 on the portion to which school taxes are applied.

Unremarried Surviving Spouse

- The unremarried spouse of peace officer or firefighter killed in the line of duty qualifies for a full exemption from all ad valorem taxes for the full value of that homestead.
- Must file an affidavit giving such information relative to receiving such exemption so that a determination can be made as to whether such person is entitled to such exemption.

ADDITIONAL INFORMATION

REQUIRED DOCUMENTATION

In order to apply for income related exemptions you must provide proof of any income your household had from any source during the previous year. This 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.

OTHER EXEMPTIONS/COVENANTS

- Conservation Use Assessment
- Residential Transitional Property
- Rehabilitated Historical Property
- Landmark Historical Property
- Preferential Assessment (Agriculture)
- Forest Land Protection Act
- Brownfield Property

Covenants can only be applied for from January 1 – April 1 or during the 45-day appeal period after assessment notices are mailed.

CITY TAXES

The City of Gainesville and other municipalities do not credit Regular Homestead Exemption.

NEED MORE INFORMATION?

Contact our staff at 770.531.6720 or email Janene Smith at jasmith4@hallcounty.org.