



**Georgia Department of Revenue
Local Government Services Division
Informational Bulletin
COVID-19**

April 16, 2020

The Department of Revenue is providing the following guidance regarding county tax digest submissions and homestead exemption applications.

County Tax Digest Submissions

County tax digests are due on September 1. However, the Department understands that during the COVID-19 pandemic, it may not be practical for some counties to meet this deadline. It is the standard practice of the Department to grant requested extensions in 30-day increments. In addition, there is currently no penalty for late submission of county tax digests (this has been the case since the state property tax levy was completely phased out).

Counties are still encouraged to submit their tax digests as close to the September 1 deadline as possible because delaying submission of tax digests can result in delays in funding to all government entities.

Homestead Exemption Applications

To the extent that counties want to change their homestead exemption application requirements or procedures, they should consult with their county boards of tax assessors. Homestead exemption applications are accepted year-round. Counties are encouraged to accept supporting documentation later than they may normally accept supporting documentation (particularly in light of the income tax return filing extension to July 15, as many local homestead exemptions are tied to income).

Moreover, if a taxpayer is denied a homestead exemption, the taxpayer can appeal this determination during the appeal period following the date of the notice of assessment. Counties are encouraged to accept additional evidence during the appeal process showing that the taxpayer qualifies for the exemption.

FOR MORE INFORMATION

For more information on this subject, contact the Georgia Local Government Services Division at 404-724-7000 from 8:00am to 4:30pm, Monday through Friday, excluding holidays. For forms and other information, please visit our website at www.dor.georgia.gov