

APPLICATION FOR HOMESTEAD TAX EXEMPTION

Name: _____ Address: _____ No: _____

To the Tax Receiver/Commissioner of _____ County, Georgia.

In accordance with the provisions of the State Constitution and Laws authorizing Homestead Exemption not to exceed \$2,000.00 in value. I hereby make application for Tax Exemption on the following described property.

Number of Acres	Land Lot Number	No. District	Street or Road		Market Value Land and Buildings					
Size Lot	No. and Name of Street		Kind of House	No. Rooms						

Date of Purchase _____ From Whom _____

Kind of deed or conveyance _____ Recorded: Book _____ Page _____

Purchase Price land and all improvements to date \$ _____

Is there a lien of any kind against this Property? _____ What kind? _____

Amount of lien _____ How payable? _____

To Whom Payable _____ Address _____

Is any part of the above Property rented? _____ What part? _____

Is any part of the above Property used for business purposes? _____ How Much? _____

What kind of business? _____ Are You in Military Service? _____

AFFIDAVIT OF HOMESTEAD EXEMPTION

I, the undersigned claimant, do solemnly swear that the above statements made in support of this application are true and correct, that I am the bona fide owner of the property for which this tax exemption is claimed, that I actually occupied same as my residence on January 1 of the year for which application is made, that I am an eligible applicant for the homestead exemption applied for, qualifying or meeting the conditions named in paragraph _____ of the definition of the word "applicant" appearing on the back hereof and that no transaction has been had in collusion with another for the purpose of obtaining a homestead exemption contrary to law. Sworn to and subscribed to before me, this _____ day of _____.

APPLIED FOR HOMESTEAD EXEMPTION IN THE AMOUNT OF \$ _____

Tax Receiver or Commissioner

Homestead Claimant

Approval by: Board of Tax Assessors

48-5-40. Definitions.

As used in this part, the term:

(1) "Applicant" means:

- (A) A married individual living with his spouse;
- (B) An individual who is unmarried but who permanently maintains a home for the benefit of one or more individuals who are related to such individual or dependent wholly or partially upon such individual for support;
- (C) An individual who is widowed having one or more children and maintaining a home occupied by himself and the child or children;
- (D) A divorced individual living in a bona fide state of separation and having legal custody of one or more children, when the divorced individual owns and maintains a home for the child or children; or
- (E) An individual who is unmarried or is widowed and who permanently maintains a home owned and occupied by himself.

As provided in O.C.G.A. 48-5-44 - The homestead of each resident of this state actually occupied by the owner as a residence and homestead shall be exempted from all ad valorem taxation for state, county and school purposes except taxes levied by municipalities for school purposes except to pay interest on and to retire bonded indebtedness for as long as the residence and homestead is actually occupied by the owner primarily as a residence and homestead. The exemption shall not exceed \$2,000.00 of the value of the homestead. Should the owner of a dwelling house on a farm who is already entitled to a homestead exemption participate in the program of rural housing and obtain a new house under contract with the local housing authority, he shall be entitled to receive the same homestead exemption as allowed before making the contract. Except as otherwise specifically provided by law, the value of all homestead property in excess of \$2,000.000 shall remain subject to taxation. The exemption shall be returned and claimed in the manner prescribed by law. This exemption shall not apply to taxes levied by municipalities.

IF THIS APPLICATION IS DENIED, THE APPLICANT MAY APPEAL. SUCH APPEAL SHALL BE MADE IN THE SAME MANNER THAT OTHER PROPERTY TAX APPEALS ARE MADE PURSUANT TO CODE SECTION 48-5-311.