



P O BOX 649  
MARIETTA, GA 30061-0649  
(770) 528-8600 Fax (770) 528-8679  
*E-mail: tax@cobbtax.org*  
*Web: www.cobbtax.org*

GAIL DOWNING  
Tax Commissioner

Dear Homeowner:

An application for the 2009 Basic **Cobb County Homestead Exemption** is available on this web site. For your convenience, we can process your application by mail and hope you find this service easy and convenient.

Cobb County has one of the highest Homestead Exemptions in the state of Georgia. Homeowners who own, occupy and declare property as their legal residence on January 1 are entitled to a \$10,000 Homestead Exemption in the County and School General tax categories. In 2007, this exemption saved eligible homeowner's \$257.70. In addition, the Governor's Tax Credit automatically applies to homestead property, which is an additional savings of up to \$289.04, depending on your tax district and other exemptions you receive. Also in Cobb County when your homestead property is reassessed, the Homestead Exemption is automatically increased in the County General tax category **only** on your bill proportionate to any increase in the net assessed value due to reassessment.

Cobb County also has one of the most valuable School Tax Exemptions in the State. Homeowners who are age 62 and older on January 1 may enjoy a complete exemption from county school taxes. You may apply for additional exemptions if you are a **disabled veteran** or the **un-remarried surviving spouse, 100% permanently disabled, age 65 or older**, or the **un-remarried surviving spouse of a firefighter or peace officer killed in the line of duty**.

In Cobb County the Tax Commissioner's office processes all Homestead Exemption applications. All exemptions apply only to homestead property. You must apply for all applicable exemptions. Under 48-5-49, the official receiving an application for homestead exemption shall determine the eligibility of the applicant to claim the exemption and, whether the application is approved or disapproved, shall transfer the application to the county board of tax assessors for final determination. If your exemption is denied by the board of assessors, the applicant shall have the right of appeal to the county board of equalization as provided in Code Section 48-5-311. To qualify you must own, occupy and claim the property as your legal residence on January 1 of the year for which you apply. The applicant's name must appear on the deed to this property in order to qualify. By law, you must pay your motor vehicle taxes in the county where you claim Homestead Exemption. A current registration or receipt of motor vehicle taxes paid in Cobb County must be provided for all personal vehicles you own at the time you apply for exemptions. You must also provide legal evidence of residency and United States citizenship, such as a copy of a Georgia driver's license, Georgia ID card, etc. If you are not a United States citizen you must provide legal documentation from the United States Immigration and Naturalization Service. You may claim exemptions on only one property you own. A husband and wife constitute one "applicant" and may claim exemptions on only one property. Exemptions are automatically renewed and you need not reapply if you refinance your home. If a change of ownership occurs due to death or divorce, you must provide a copy of the recorded deed to the Tax Commissioner and reapply for any exemptions. You must notify the Tax Commissioner's office in the event you no longer qualify for an exemption. City of Marietta, Austell, Smyrna, Kennesaw, and Powder Springs residents must also apply for any city exemptions with the city.

You can now apply for exemptions year-round, however your **application must be received or U. S. postmarked by April 1, 2009 (a metered postmark is not accepted as proof of timely mailing) to affect the 2009 taxes.** Applications not received by the deadline constitute a waiver of the exemption for that year. Please include a daytime phone number so that the applicant may be contacted if necessary. Remember to **detach and retain the receipt for your records.**

**April 1 is the deadline to file an "owner's declared value" in order to initiate a review of the fair market value for 2009 by the Tax Assessors Office. Paperwork must be sent directly to the Tax Assessors Office if appealing after the April 1 exemption deadline.**

Tax bills are mailed by August 15 and must be paid or postmarked by October 15. If you have additional questions, please write or contact us at 770-528-8600.

Sincerely,

Gail Downing  
Tax Commissioner

R07/08



## 2009 COBB COUNTY HOMESTEAD/SCHOOL TAX EXEMPTION APPLICATION

**REQUIREMENTS:** You must own, occupy and claim the property as your legal residence on January 1<sup>st</sup> of the year for which you apply. By law, you must pay your motor vehicle taxes in the county where you claim Homestead Exemption. A current registration or receipt of motor vehicle taxes paid in Cobb County must be provided for all personal vehicles you own at the time you apply for exemptions. You must apply for all exemptions. You may claim exemptions on only one property you own. A husband and wife constitute one "applicant" and may claim exemptions on only one property. You must notify the Tax Commissioner's office in the event you no longer qualify. **ORIGINAL APPLICATION MUST BE RECEIVED OR U.S. POSTMARKED BY April 1, 2009 (A METERED POSTMARK IS NOT ACCEPTED AS PROOF OF TIMELY MAILING) TO AFFECT THE 2009 TAXES.**

Tax Year	Deed Book	Page	Purchase Date

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

PLEASE ATTACH A COPY OF YOUR RECORDED WARRANTY DEED IF OWNERSHIP INFORMATION IS NOT CORRECT.

YOU MUST COMPLETE THIS APPLICATION IF THERE HAS BEEN A NAME CHANGE, OR A CHANGE IN OWNERSHIP DUE TO DEATH, DIVORCE OR MARRIAGE.

**OFFICE USE ONLY**

PROPERTY IDENTIFICATION										
Land Dist	Land Lot	Quad	Parcel	Sub	Lot	Block	Unit	Acres	1/10	Fair Market Value

If you disagree with the fair market value, indicate what you think the fair market value was as of January 1<sup>st</sup>.  
Fair market value must be disputed by April 1<sup>st</sup> to be considered for the current year. ----->

Under 48-5-49, the official receiving an application for homestead exemption shall determine the eligibility of the applicant to claim the exemption and, whether the application is approved or disapproved, shall transfer the application to the county board of tax assessors for final determination. If exemption is denied by the board of assessors, the applicant shall have the right to appeal to the county board of equalization as provided in Code Section 48-5-311. City of Marietta, Austell, Smyrna, Kennesaw and Powder Springs residents must also apply for any city exemptions with the city.

**YOU MUST PROVIDE THE FOLLOWING INFORMATION AND PROOF OF RESIDENCY**

From whom purchased	Did you attach a copy of your Georgia driver's license or Georgia ID card? <input type="checkbox"/> Yes <input type="checkbox"/> No
Date of occupancy/move in date	Georgia auto tag number(s)
Purchase price	Cobb County voter? <input type="checkbox"/> Yes <input type="checkbox"/> No
Applicant's date of birth	Did you attach a receipt for motor vehicle registration or taxes paid to Cobb County for all vehicles? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>Your application will not be processed without copies of receipts.</b>
Joint owner's date of birth	Do you currently have exemptions on other property? <input type="checkbox"/> Yes <input type="checkbox"/> No
% rented or business use	Previous address
Active military service? <input type="checkbox"/> Yes <input type="checkbox"/> No	Addresses of other properties you own
Are you a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No	If no, you must provide legal authorization from the United States Immigration and Naturalization Service.

**IF YOU WERE AGE 62 OR OLDER ON JANUARY 1<sup>ST</sup> OF THIS YEAR, YOU MUST COMPLETE THIS SECTION AND PROVIDE PROOF OF AGE (GEORGIA DRIVER'S LICENSE, GEORGIA ID CARD, ETC.) TO RECEIVE SCHOOL TAX EXEMPTION.**

Applicant's name \_\_\_\_\_ Do you own adjoining property? \_\_\_\_\_

Address of adjoining property \_\_\_\_\_

Number of houses on property \_\_\_\_\_ Applicant's signature \_\_\_\_\_

STATEMENT OF OWNERSHIP: In accordance with the provisions of the State Constitution and Laws authorizing Homestead Exemption, I do hereby make application to the Tax Commissioner of Cobb County and do solemnly swear that I am a qualified applicant according to O.C.G.A. 48-5-40. Definitions (as appears on back of this application) and I am the bona fide owner of the above described property and that all statements made in support of this application are true and correct.

OATH OF TAXPAYER: "I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property, returned as shown by said list, is at the true market value thereof, and I further swear that I returned for the purpose of being taxed thereon, every species of property that I own in my own right, or have control of, either as agent, executor, administrator or otherwise, and that in making said return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making said returns, I have done so by estimating the true worth and value of every species of property contained therein."

Daytime phone # \_\_\_\_\_ X \_\_\_\_\_ Applicant(s) signature(s) \_\_\_\_\_ Date \_\_\_\_\_

**OFFICIAL USE ONLY**

Sworn to and subscribed to before me this date \_\_\_\_\_, 20\_\_\_\_ Approved exempt amt. \_\_\_\_\_

Gail Downing, Tax Commissioner HS # \_\_\_\_\_

**2009 COBB COUNTY RECEIPT OF HOMESTEAD/SCHOOL TAX EXEMPTION**  
(This is your receipt. Please detach and retain for your records)

PROPERTY IDENTIFICATION										
LD Dist	LD Lot	Quad	Parcel	Sub	Lot	Block	Unit	Acres	1/10	Fair Market Value

Date mailed:

R07/08