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GAIL DOWNING
Tax Commissioner

Dear Homeowner:

In Cobb County the Tax Commissioner's office processes all Homestead Exemption applications. A combined application for the **2010 State Age 65 and Age 65 \$4,000 Exemption** is available on this web site to qualified homeowners age 65 and older on January 1 who currently receive basic Homestead Exemption and (if applicable) meet the income limitation requirements. Applications can be accepted by mail, making this process easy and convenient for homeowners.

Under Georgia law, exemption applications must receive final approval by the Board of Assessors. If denied, the applicant shall have the right of appeal to the county Board of Equalization as provided in O.C.G.A. 48-5-311.

Legal evidence of residency and U. S. citizenship such as a copy of a Georgia Driver's License or Georgia ID Card, etc. must be provided. A non-citizen must provide legal authorization from the United States Immigration and Naturalization Service, such as Alien or I94 number.

The applicant's name must appear on the deed to this property in order to qualify and they must own, occupy and claim the property as their legal residence on January 1 to be eligible for any Homestead Exemption for that tax year. Homeowners must apply for each exemption for which they are eligible.

A current registration or receipt of motor vehicle taxes paid in Cobb County must be provided for all personal vehicles owned at the time of application. The applicant may claim exemptions on only one property. A husband and wife constitute one "applicant" and may claim only one exemption. Exemptions are automatically renewed and the applicant need not reapply if the home has been refinanced. The applicant must reapply for any exemptions if a name change or change of ownership occurs due to marriage, death or divorce; a copy of a recorded deed, marriage certificate or divorce decree must be provided. The Tax Commissioner's office must be notified in the event the applicant no longer qualifies for an exemption. City of Marietta, Austell, Acworth, Smyrna, Kennesaw and Powder Springs residents must also apply for any city exemptions with the city tax office.

Age 65 \$4,000 exemption income requirements. The applicant's net income, together with net income of the spouse who also occupies and resides at such homestead, may not exceed \$10,000 for the immediately preceding taxable year for income tax purposes. For the purpose of the exemption, net income shall not include income received as retirement, survivor, or disability benefits under the Federal Social Security Act or under any other public or private retirement, disability or pension system, except such income which is in excess of the maximum amount of \$55,742 authorized to be paid to an individual and his spouse under the Federal Social Security Act, and income from such sources in excess of such maximum amount shall be included as net income for the purposes of this subsection. **A copy of the applicant's Federal and Georgia Income Tax Returns from the immediately preceding taxable year are required as proof of income. If the applicant does not file a Federal return, a copy of year end Social Security and/or retirement statements are required.**

Exemption applications are accepted year round, however the **original application (faxed or emailed copy not accepted) must be received or U. S. postmarked (a metered postmark is not accepted as proof of timely mailing) by April 1, 2010 to affect the 2010 taxes.** Applications not received by the deadline will be processed for the following tax year. Please include a daytime phone number so that the applicant may be contacted if necessary. **Remember to make a copy and retain the receipt for the applicant's records.**

Tax bills are mailed by August 15 and must be received or U. S. postmarked (a metered postmark is not accepted as proof of timely mailing) by October 15 to avoid late fees. Detailed information and forms are available on our web site at www.cobbtax.org. If there are additional questions, please write or contact us at 770-528-8600.

Sincerely,

Gail Downing
Tax Commissioner

R12/09

48-5-40. DEFINITIONS.

As used in this part, the term:

(1) "Applicant" means a person who is:

- (A)(i) A married individual living with his or her spouse;
- (ii) An individual who is unmarried but who permanently maintains a home for the benefit of one or more other individuals who are related to such individual or dependent wholly or partially upon such individual for support;
- (iii) An individual who is widowed having one or more children and maintaining a home occupied by himself and the child or children;
- (iv) 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
- (v) An individual who is unmarried or is widowed and who permanently maintains a home owned and occupied by himself or herself; and
- (B) A resident of this state as defined in paragraph (15) of Code Section 40-5-1:
 - (15) 'Resident' means a person who has a permanent home or abode in Georgia to which, whenever such person is absent he or she has the intention of returning. For the purposes of this chapter, there is a rebuttable presumption that the following person is a resident:
 - (A) Any person who accepts employment or engages in any trade, profession, or occupation in Georgia or enters his or her children to be educated in the private or public schools of Georgia within ten days after the commencement of such employment or education; or
 - (B) Any person who, except for infrequent, brief absences, has been present in the state for 30 or more days; provided, however, that no person shall be considered a resident for purposes of this chapter unless such person is either a United States citizen or an alien with legal authorization from the U. S. Immigration and Naturalization Service.

O.C.G.A. 48-5-51. Fraudulent claim of homestead exemption under Code Sections 48-5-44 through 48-5-50; penalty: Any person who makes any false or fraudulent claim for exemption under Code Sections 48-5-44 to 48-5-50 or makes any false statement or false representation of a material fact in support of a claim for exemption under these Code Sections, or knowingly assists another in the preparation of any false or fraudulent claim, or enters into any collusion with another by the execution of a fictitious deed, deed of trust, mortgage, or otherwise, shall be guilty of a misdemeanor. In addition, such property shall be taxed in an amount double the tax otherwise to be paid.

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, Acworth, Smyrna, Kennesaw and Powder Springs residents must also apply for any city exemptions with the city tax office.



2010 AGE 65 AND AGE 65 \$4,000 EXEMPTION APPLICATION
COBB COUNTY, GEORGIA

INSTRUCTIONS – PLEASE COMPLETE SECTION A (APPLICANT AND PROPERTY INFORMATION) AND SIGN AFFIDAVIT OF CLAIMANT. IF ELIGIBLE FOR AGE 65 \$4,000 EXEMPTION (\$10,000 INCOME LIMIT), PLEASE COMPLETE SECTION B. PLEASE READ GENERAL AND INCOME REQUIREMENTS ON THE FORM TO DETERMINE ELIGIBILITY.

SECTION A – AGE 65 - APPLICANT AND PROPERTY INFORMATION

NAME _____ DATE OF BIRTH _____ IS THE APPLICANT A U. S. CITIZEN? _____ IF NO, THE APPLICANT MUST PROVIDE LEGAL AUTHORIZATION FROM THE U. S. IMMIGRATION AND NATURALIZATION SERVICE. A# _____ or I94# _____

PROPERTY ID _____ ADDRESS _____ STREET _____ CITY _____ STATE _____ ZIP _____

COBB COUNTY AUTO TAG NUMBER(S) ATTACH COPY OF ALL _____ GEORGIA ID OR LICENSE NUMBER(S) ATTACH A COPY _____

DOES YOUR RESIDENCE/HOMESTEAD PROPERTY EXCEED 10 ACRES? _____

SECTION B – AGE 65 \$4,000 EXEMPTION (\$10,000 INCOME LIMIT)

SOCIAL SECURITY NUMBER _____

INFORMATION FROM FEDERAL 1040 or 1040A RETURN

	Claimant and/or joint return	Spouse if separate return
(1) All retirement, disability or pension income (1040-line 15B & 16B; 1040A-line 11B & 12B)	\$ _____	\$ _____
(2) Social Security Income (1040-line 20B; 1040A-14B)	_____	_____
(3) Total Income from Retirement and Social Security (line 1 + 2)	_____	_____
(4) Maximum allowable amount under Social Security	\$ - 55,742	\$ - 55,742
(5) Adjusted Income (subtract line 4 from line 3) If less than \$50,784 enter 0	_____	_____
(6) Other income from all sources (All lines excluding 1040-15B, 16B & 20B; 1040A-11B, 12B & 14B)	_____	_____
(7) Add line 5 & 6 (Stop here if net income is less than \$10,000)	_____	_____

INFORMATION FROM GEORGIA 500 RETURN

(8) Standard or Itemized Deductions (line 11C or 12C)	-	-
(9) Personal Exemption amount (line 14C)	-	-
(10) Net Income (subtract line 8 & 9 from line 7) may not exceed \$10,000	\$ _____	\$ _____

AFFIDAVIT OF CLAIMANT

In accordance with the provisions of the State of Georgia, 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 and I actually occupied same as my residence on January 1st in the year exemption is claimed, that on January 1st of the year for which this exemption is claimed I was age 65 or older and (if applicable) my net income together with income from my spouse for the immediately preceding year did not exceed \$10,000, and that no transaction has been made in collusion with another for the purpose of obtaining this tax exemption contrary to law.

X _____
 APPLICANT'S SIGNATURE DATE DAYTIME PHONE NUMBER

OFFICE USE ONLY

Sworn to and subscribed to before me this date _____, 20 _____ H/S # _____ Clerk _____

2010 COBB COUNTY RECEIPT FOR STATE AGE 65 AND AGE 65 \$4,000 EXEMPTION

(Please detach and retain for your records.)

PROPERTY IDENTIFICATION									
LD DIST	LD LOT	QUAD	PARCEL	SUB	LOT	BLOCK	UNIT	ACRES	

DATE MAILED:

R3/09