



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:

In Cobb County the Tax Commissioner's office processes all Homestead Exemption applications. An application for the **2010 Surviving Spouse of a Firefighter/Peace Officer who was killed in the Line of Duty Exemption** is available on this web site. Applications can be accepted by mail, making this process easy and convenient for homeowners.

The applicant's name must appear on the deed to the property, they must be the un-remarried surviving spouse of the Firefighter/Peace Officer killed in the line of duty, and must own, occupy and claim the property as their legal residence on January 1 of the year for which application is made.

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.

To apply for this exemption **the application must be completed and the Affidavit of Claimant must be signed and dated. A death certificate and documentation from the municipality evidencing the Firefighter or Peace Officer was killed in the line of duty is required. The Tax Commissioner's Office must be notified if the applicant's marital status changes.** 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 payment 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 COBB COUNTY EXEMPTION APPLICATION - SURVIVING SPOUSE OF A
FIREFIGHTER/PEACE OFFICER KILLED IN THE LINE OF DUTY**

INSTRUCTIONS: Complete application and read, sign and date the Affidavit of Claimant. Attach a copy of the death certificate and letter from the municipality evidencing that the firefighter or peace officer died in the line of duty.

REQUIREMENTS: The applicant must be the un-remarried surviving spouse of a firefighter or peace officer who died in the line of duty. The applicant must own, occupy and claim the property as their legal residence on January 1st of the year for which application is made. An application for Basic Homestead Exemption must be submitted if not currently on file. By law, the applicant must pay motor vehicle taxes in the county where they claim Homestead Exemption. 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 must apply for all exemptions. A husband and wife constitute one "applicant" and may claim only one exemption. The applicant may claim exemptions on only one property. The applicant must notify the Tax Commissioner in the event they no longer qualify for an exemption. 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. **PLEASE FURNISH PROOF OF AGE (GEORGIA DRIVER'S LICENSE, GEORGIA ID CARD, ETC). 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.**

APPLICANT INFORMATION

NAME _____ DATE OF BIRTH _____ DAYTIME PHONE NUMBER _____

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) _____ GEORGIA ID or LICENSE NUMBER (s) _____

AFFIDAVIT OF CLAIMANT

In accordance with the provisions of the State of Georgia and laws governing the Surviving Spouse of a Firefighter or Peace Officer Killed in the Line of Duty Exemption, I, the undersigned do solemnly swear that the above statements made in support of this application are true and correct. I am the bona fide owner of the property for which this tax exemption is claimed and I actually occupied same as my residence on January 1st of the year for which this exemption is claimed. Any change in my marital status will promptly be reported to the Tax Commissioner's office.

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 EXEMPTION APPLICATION RECEIPT
SURVIVING SPOUSE OF A FIREFIGHTER/PEACE OFFICER KILLED IN THE LINE OF DUTY
(Please detach and retain for your records.)**

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

DATE MAILED: