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GAIL DOWNING
Tax Commissioner

Dear Homeowner:

In Cobb County the Tax Commissioner's office processes all Homestead Exemption applications. An application for the **2010 Basic Cobb County Homestead Exemption** is available on this web site. Applications can be accepted by mail, making this process easy and convenient for homeowners.

Cobb County's **Basic Homestead** and **School Tax Exemptions** are of significant value to homeowners. In 2009 the tax savings to a homeowner with Basic Homestead Exemption was \$257.70. Cobb homeowners age 62 or older are eligible for a complete exemption from school taxes. Additionally, under the Cobb County Reassessment Relief Act if the assessed value of a home increases the exemption amount (in the county general tax category only) automatically increases proportionately.

Homeowners who are **disabled veterans** or the **un-remarried surviving spouse**, the **un-remarried surviving spouse of a firefighter or peace officer** killed in the line of duty, **age 65** or older or **100% disabled** may qualify for additional exemptions.

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.

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.**

April 1 is the deadline to file with the Tax Assessors Office an "owner's declared value" in order to initiate a review of the fair market value for 2010.

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

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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 HOMESTEAD/SCHOOL TAX EXEMPTION APPLICATION

REQUIREMENTS: The applicant must own, occupy and claim the property as their legal residence on January 1st of the year for which application is made. 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. **ORIGINAL APPLICATION (FAXED OR EMAILED COPY NOT ACCEPTED) MUST BE RECEIVED OR U. S. POSTMARKED BY APRIL 1, 2010 (A METERED POSTMARK IS NOT ACCEPTED AS PROOF OF TIMELY MAILING) TO AFFECT THE 2010 TAXES.**

Tax Year	Deed Book	Page	Purchase Date

NAME _____
ADDRESS _____

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

THE APPLICANT MUST REAPPLY FOR EXEMPTIONS 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	

APPLICANT MUST PROVIDE THE FOLLOWING INFORMATION AND PROOF OF RESIDENCY

From whom purchased	Attach a copy of applicant's Georgia driver's license or Georgia ID card
Date of occupancy/move in date	Cobb County auto tag number(s) – please attach receipt(s) for all vehicles
Applicant's date of birth	
Joint owner's date of birth	Cobb County voter? <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	Does applicant currently have exemptions on other property? <input type="checkbox"/> Yes <input type="checkbox"/> No
Is the applicant a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, the applicant must provide legal authorization from the United States Immigration and Naturalization Service. A # _____ or I94# _____	Addresses of other properties owned

IF THE APPLICANT IS AGE 62 OR OLDER ON JANUARY 1ST OF THIS YEAR, THEY 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 _____ Does the applicant 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.

X _____ X _____ Daytime phone # _____ Date _____
Applicant's signature Joint owner or co-applicant's signature

OFFICIAL USE ONLY	
Sworn to and subscribed to before me this date _____, 20____	Approved exempt amt. _____
_____ Gail Downing, Tax Commissioner	HS # _____

2010 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	

Date mailed: _____

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