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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 Cobb County School Tax Exemption** is available on this web site for homeowners age 62 and older on January 1 who currently receive Basic Homestead Exemption. Applications can be accepted by mail, making this process easy and convenient for homeowners.

Cobb County's School Tax Exemption is among the most valuable in the State. Qualified homeowners may enjoy a complete exemption from Cobb County school taxes, which represents 65.74% of the unincorporated tax bill.

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.**

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 SCHOOL TAX EXEMPTION APPLICATION

INSTRUCTIONS: Complete the information below. Read, sign and date Statement of Ownership.

REQUIREMENTS: The applicant must be age 62 or older as of January 1st of the year for which application is made. In Cobb County, the Tax Commissioner's office processes all Homestead Exemption applications. School Tax Exemption may be claimed only on homestead and unimproved adjoining property. 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.

NAME _____ PROPERTY ID _____
LAST FIRST M.I. DIST. LAND LOT PARCEL

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# _____

ADDRESS _____
STREET CITY STATE ZIP

DATE OF BIRTH _____ DAYTIME PHONE # _____ NUMBER OF HOUSES ON PROPERTY _____

DO YOU HAVE ADJOINING PROPERTY _____ ADDRESS OF ADJOINING PROPERTY _____

COBB COUNTY AUTO TAG NUMBER (s) _____

GEORGIA ID or LICENSE NUMBER (s) _____

STATEMENT OF OWNERSHIP

In accordance with the provisions of Georgia law authorizing exemption from Cobb County School taxes for persons 62 years of age or older, 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 below. I do solemnly swear that I am the bona fide owner of the above described property and all statements made in support of this application are true and correct.

X _____
APPLICANT'S SIGNATURE DATE

OFFICE USE ONLY

Sworn to and subscribed to before me this date

_____, 20____ H/S # _____ Clerk _____

2010 COBB COUNTY RECEIPT FOR SCHOOL TAX EXEMPTION

(Please detach and retain for the applicant's records.)

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

DATE MAILED:

R3/09