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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 \$50,000 Veteran's Surviving Spouse Disability Exemption** is available on this web site to qualified homeowners on January 1 who currently receive Basic Homestead Exemption. 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.

Documentation is required from the Secretary of Defense evidencing that the applicant is the un-remarried surviving spouse receiving spousal benefits as a result of the death of their spouse who was a member of the United States armed forces and was killed or died as a result of a war or armed conflict while on active duty or while performing authorized travel to or from active duty during such war or armed conflict in which the armed forces of the U.S. engaged, whether under U.S. command or otherwise.

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**
\$50,000 VETERAN'S SURVIVING SPOUSE EXEMPTION APPLICATION

INSTRUCTIONS: Complete application. Read, sign and date the OATH OF TAXPAYER and attach copy of letter from the Secretary of Defense evidencing the applicant is the un-remarried surviving spouse receiving spousal benefits as a result of the death of their spouse.

REQUIREMENTS: The applicant must be the un-remarried surviving spouse of a member of the armed forces of the United States who was killed or died as a result of any war or armed conflict while on active duty or while performing authorized travel to or from active duty during such war or armed conflict in which the United States engaged as described in O.C.G.A. 48-5-52.1 on January 1 of the year for which application is made. In Cobb County, the Tax Commissioner's office processes all Homestead Exemption applications. 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 _____ DAYTIME PHONE _____

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# _____

SOCIAL SECURITY NUMBER _____ PROPERTY ID _____

ADDRESS _____
STREET CITY STATE ZIP

COBB COUNTY AUTO TAG NUMBER (s) _____ GEORGIA ID or LICENSE NUMBER (s) _____

OATH OF TAXPAYER: "In accordance with the provisions of the State Constitution and laws authorizing Veteran's Surviving Spouse Homestead Exemption, I do hereby make application to the Tax Commissioner of Cobb County and do solemnly swear that I am the bona fide owner of and reside at the property for which exemption is claimed and that all statements made in support of this application are true and correct and that any change in my marital status will be promptly reported to the Tax Commissioner."

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 \$50,000 VETERAN'S DISABILITY EXEMPTION

(Please detach and retain for your records.)

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