

Homestead Exemption Policies & Procedures 2021

The Official Code of Georgia 48-5-40 for Homestead Exemptions.

Homestead Exemption Procedures coincide with the Homestead Exemption Policies and shall be considered jointly.

1. Applicant(s) must claim the state of Georgia as their permanent residence and must permanently reside on the property they are applying for Homestead Exemption on as of January 1.
 - a. Staff must verify date of residency via the certified deed from the Clerk of Superior Courts office to determine qualifying tax year.
 - b. Applicant(s) shall be defined as in O.C.G.A 45-5-40
 - c. Resident(s) shall be defined as in O.C.G.A 40-5-1
2. Applicant(s) name(s) must match on all necessary documents to verify proof of permanent residency.
 - a. Staff must verify name(s) via the deed, driver's licenses', mobile home title, tax return, and official Department of Veterans Affairs form accordingly. Staff must make copies of any of the above documentation for record keeping as necessary.
 - b. If the Applicant(s) name does not match, the Applicant(s) must provide additional proof of documentation showing the correlation – e.g. marriage certificate and/or divorce decree, etc.
 - c. If Applicant(s) is active-duty military a copy of their Leave and Earning Statement (LES) will be used to verify residency.
3. Applicant(s) applying for Homestead Exemption must show permanent proof of residency via driver's license. The address on the driver's license must reflect the address of the property they are applying for Homestead Exemption on. Additional documentation may be requested if the driver's license address is a PO Box to verify permanent residency.
 - a. Staff must make a copy of the above documents accordingly and attach the documents to the Homestead Exemption application.
4. The Applicant(s) applying for Homestead Exemption must provide a copy of their spouses driver's license and/or immediate family group as defined in O.C.G.A. 45-5-40(1) (G) and must show proof of residency via driver's license to verify Homestead Exemption is not being obtained elsewhere.
 - a. Staff must make a copy of the above documents accordingly and attach the documents to the Homestead Exemption application.
 - b. If the spouse's driver's license reflects a different County or state, Applicant(s) must provide a letter from that County's Tax Assessors office stating that a Homestead Exemption is not being obtained there.
5. If the Applicant(s) / family unit are found to be receiving double Homestead Exemptions either within the County or outside the County, the Tax Assessors office reserves the right to fine the Applicant(s) two times the savings per year dating back no more than three years that the double exemption was given.

6. If the deed for the property the Applicant(s) is applying for Homestead Exemption on contains more than one owner that is not an immediate family group as defined in O.C.G.A. 45-5-40(1) (G), the Board of Tax Assessors shall grant approval of Homestead Exemption to the Applicant(s) so long as the Applicant(s) can prove the property being applied for is their permanent place of residence.
 - a. Staff must make a copy of all driver's licenses for record keeping.
7. Applicant(s) ages 62 to 64 years of age applying for the S3 Exemption, and Applicant(s) age 65 and older applying for the S4 Exemption must provide proof of income for the entire household.
 - a. Staff must verify income via tax return, or other government form(s) for all persons living in the household.
8. Applicants applying for the S5 Veteran Exemption must be rated at 100% or paid at 100%.
 - a. Staff must verify the percentage and effective date via the official Department of Veterans Affairs letter and make a copy for record keeping.
9. Applicant(s) applying for a surviving spouse Exemption must be an un-remarried surviving spouse of a service member, fire fighter, or police officer killed in the line of duty.
 - a. Staff must verify this by obtaining a copy of the death certificate and attaching it to the Homestead Exemption application for record keeping.
10. If an applicant(s) is applying for a Homestead Exemption with a Prebill mobile home, the name(s) on the title of the mobile home and the name(s) on the land of the property must match.
 - a. The staff must verify the name(s) via the deed, driver's license, and the mobile home title. If the title of the mobile home is not clear in the Tax Assessor's system, the staff shall contact the Tax Commissioner's office for verification.
11. The Applicant(s) must fill out all lines of the Homestead Exemption application to the best of their ability and sign the Homestead Exemption application.
 - a. The Tax Assessors office may ask the questions and fill the form in for the applicant.
 - b. In signing the application, the Applicant(s) are confirming that they do not obtain Homestead Exemption on any other property either within Effingham County, any other County, or in any other State.
12. If the Applicant(s) requests verification of Homestead Exemption before values have been approved, and assessment notices are sent out, they must submit a records request.
 - a. Staff will comply, as long as the Homestead Exemption application has been approved by the Board of Tax Assessors, by submitting a copy of the approved Homestead Exemption application within 3 business days.
- 13. Applicant(s) applying for Homestead Exemption and is a member of the U.S. armed forces must be a Georgia resident as of January 1 of the year the homestead is requested.**
 - a. The Tax Assessors office shall verify residency by asking for the applicant(s) Leave and Earning Statement (LES).**

Approved by the Board of Tax Assessors: February 1, 2021

Revised and Approved by the Board of Tax Assessors: _____