



TAX COMMISSIONER'S OFFICE

Richmond County Tax Commissioner's Office

T. Chris Johnson, Tax Commissioner

535 Telfair Street – Suite 100 ♦ Augusta, Georgia 30901
706-821-2396 or 2397 ♦ www.arctax.com

HOMESTEAD EXEMPTIONS

(Explanations / Instructions)

DEADLINE TO FILE IS APRIL 1ST OF APPLICATION YEAR

Each Richmond County resident who owns and occupies the property as his permanent legal residence as of January 1st is eligible for a regular homestead exemption from ad valorem taxes indicated below, provided the owner qualifies.

Mobile home owners are also eligible for these exemptions provided the applicant owns the land on which the mobile home is located and occupies the mobile home as his permanent legal residence. All taxes must be current when applying.

Members of the Armed Services who maintain a legal residence and vote in another state, are not eligible to claim homestead exemption. The law specifically requires that the homestead must be the domicile of the owner. Military Personnel who claim homestead exemption are declaring their intention to become Georgia residents and are liable for State income taxes and ad valorem taxes on personal property.

In the event an individual who is the applicant owns two or more dwelling houses, he/she shall be allowed the exemption granted by law on only one of the houses. Only one homestead shall be allowed to one immediate family group (O.C.G.A. §48-5-40).

Homestead exemptions must be applied for between **April 2nd of the preceding year and April 1st of the year in which the exemption is sought (O.C.G.A. §48-5-40 and §48-5-45) as long as the property is owned and occupied on January 1st.** Once applied for and granted, the exemption shall automatically be renewed from year to year as long as the owner continuously occupies the residence as a homestead and the eligibility condition shall apply. However, a new homestead exemption application must be made if the taxpayer bought a new home, had any type of deed change, *or is eligible for a greater exemption.* (****Note: Changing the mailing address of a property without explanation could jeopardize the homestead exemption.**) Likewise, the Tax Assessor's Office should be notified at 706-821-2310 if a homeowner moves out of the homesteaded property.

Application for homestead exemption may be mailed to or made in the Tax Commissioner's Office, Room 100, Municipal Building, 535 Telfair Street, Augusta, Georgia 30901.

The Tax Commissioner receives applications for homestead exemption, determines the eligibility of the applicant to claim the exemption and forwards the application to the Richmond County Board of Tax Assessors for final determination as to eligibility of the applicant. The applicant has the right to appeal the decision of the Board of Tax Assessors to the Richmond County Board of Equalization.

The tax receiver or tax commissioner shall receive all applications for homestead exemption and shall file and preserve the applications. The application shall be filed with the tax receiver or tax commissioner as provided by law. O.C.G.A. §48-5-46

NOTE: *If you have purchased this home within the last six months, please attach a copy of the recorded warranty deed to the application*

TYPES OF EXEMPTIONS

(A copy of Georgia Driver's License or State ID is required with all applications)

S1 – Regular Homestead Exemption

- For all property owners who occupy the property as of January 1 of the application year. No income or age limit.
- Includes \$5,000 off the assessed value on County and \$5,000 off School.

SG – Spouse of Peace Officer or Firefighter Killed In the Line of Duty

- Applies to the un-remarried widow/widower of a police officer or firefighter killed in the line of duty.
- Must provide a copy of the decedent's obituary or death certificate and sign an affidavit stating that you are lawfully entitled to this exemption. Must submit letter from Fire Chief or law enforcement agency.
- Provides 100% exemption from ALL taxes (County, and School).

SENIOR EXEMPTIONS

S3 – Partial School Exemption

- Must be 62 years old as of January 1 of the application year.
- The net income of the applicant and spouse cannot exceed \$10,000 (See application for acceptable documentation required for income verification).
- Includes \$5,000 off the assessed value on County, \$10,000 off School and School Bond.

H2A – Full School Exemption

- Must be 65 years old as of January 1 of the application year.
- Includes \$5,000 off the assessed value on County, and an exemption from all School tax assessments. No income limit.

S4 – Double & School Exemption

- Must be 65 years old as of January 1 of the application year.
- The net income of the applicant and spouse cannot exceed \$10,000 (See application for acceptable documentation required for income verification).
- Includes \$10,000 off the assessed value on County, \$4,000 off the assessed value on County Bond and an exemption from all School tax assessments.

DISABILITY EXEMPTIONS (*Must be Totally and Permanently Disabled*)

H10 – Local Disability (10R if age 65 or older)

- Requires letter signed by a physician licensed to practice in Georgia stating that you are totally and permanently disabled as of January 1 of the application year. No age or income limit.
- Includes \$10,000 off the assessed value on County and \$10,000 off School.

H5A – Local Disability w/Income Limitations (H-5B if age 65 or older)

- Requires 2 letters signed by two separate physicians licensed to practice in Georgia stating that you are totally and permanently disabled as of January 1 of the application year.
- Has maximum Georgia taxable income of \$20,000 for both applicant and spouse. Taxpayer must provide Federal 1040 and Georgia 500 Income Tax Return or SS Income Letter (if no tax return is filed) from previous year for which application is being made for occupant and spouse.
- Provides exemption from ALL assessed value on County and School taxes.

VETERAN DISABILITIES

S5 – Disabled Veteran Exemption (SD if 65 or over) {100% Service Connected Disabled}

- Requires a letter from the U.S. Department of Veterans Affairs stating you are 100% service-connected disabled.
- Includes \$117,014 off the assessed value on County, County Bond, School and School Bond.
- Extends to the un-remarried widow/widower of the disabled veteran provided they continue to occupy the home as a residence and homestead. No age or income limit.

SS – Surviving Spouse of 100% Disabled Service Connected Veteran Exemption (SE if age 65 or over)

- Requires a letter from the Secretary of Defense stating un-remarried surviving spouse receives spousal benefits (DIC) as a result of the death of spouse who was killed or died as a result of a war or armed conflict while on active duty. No age or income limit.
- Provides \$117,014 off the assessed value on County, County Bond, School and School Bond.

Homestead exemptions do not exempt applicants from such fees as solid waste and street lights.