

Homestead Exemptions in Georgia

Georgia offers several homestead exemptions designed to reduce the ad valorem tax burden for homeowners. Please note that there may be exceptions, and the tax assessor's office can provide further clarification.

To apply for a homestead exemption, taxpayers must submit an initial application in person at the Tax Assessor's Office in Houston County located at 201 Perry Parkway. The filing period is from January 1st to April 1st each year. At this time mailed in or electronically filed applications are not accepted.

The Board of Tax Assessors is responsible for making the final determination of eligibility for all homestead exemptions. If your homestead application is denied, you will be notified, and an appeal process will be available to you.

Standard Homestead Exemption

Homeowners in Georgia may qualify for a \$2,000 exemption on their primary residence from state, county, and school taxes (excluding school taxes levied by municipalities and taxes for bond debt repayment). This exemption is applied to the 40% assessed value of the homestead. In addition, homeowners of farm dwellings with a granted homestead exemption may also participate in the rural housing program, in partnership with the local housing authority (O.C.G.A. 48-5-44).

Required Documents:

- Valid Georgia Driver's License / Georgia Identification Card with primary address
- Vehicles registered in Houston County

Homestead Exemption for Seniors 62 and Older

Residents aged 62 or older are eligible for a \$4,000 exemption from all state and county ad valorem taxes, provided their combined household income does not exceed \$10,000 for the previous year. Income from retirement sources, pensions, and disability benefits is excluded up to the federally allowed maximum set annually by the Department of Revenue. It's important for homeowners to notify the Tax Assessor's office if they no longer meet the eligibility requirements for this exemption (O.C.G.A. 48-5-47).

Required Documents:

- Valid Georgia Driver's License / Georgia Identification Card with primary address
- Vehicles registered in Houston County
- Federal Income Tax Returns (1040)

- Social Security Award Letter if you do not file income tax

Homestead Exemption for Disabled Veterans

Qualifying disabled veterans may be eligible for an exemption from property taxes for state, county, municipal, and school purposes. The exact value of the exemption is determined annually by the Department of Revenue. Any property value above the exemption amount will still be taxable. This benefit extends to the unremarried surviving spouse or minor children of the veteran (O.C.G.A. 48-5-48). It's important for the veteran or the surviving spouse to notify the tax assessor's office if they no longer meet the eligibility requirements for this exemption.

Eligibility Requirements:

- Honorably discharged Georgia veterans who are disabled by one of the following:
 - VA-rated 100% totally and permanently disabled
 - VA-rated less than 100% disabled, but compensated at the 100% rate due to unemployability

Required Documents:

- Valid Georgia Driver's License / Georgia Identification Card with primary address
- Vehicles registered in Houston County
- Benefit Summary Letter from the VA

Homestead Exemption for Unremarried Surviving Spouse

The surviving spouse of a military service member who was killed in combat or during an armed conflict may qualify for a homestead exemption from all ad valorem taxes for state, county, municipal, and school purposes. The exemption amount is set annually by the Department of Revenue. The surviving spouse will continue to receive this exemption as long as they do not remarry (O.C.G.A. 48-5-52.1).

Specialized Assessment Programs

Conservation Use Property O.C.G.A. 48-5-7.4

The Conservation Use Property program offers a ten-year covenant designed to provide relief from property tax burdens for certain qualified agricultural properties. Eligible properties include:

- Up to 2,000 acres owned by a single owner (must meet ownership qualifications)
- Properties primarily used for bona fide agricultural or timber production, including subsistence farming and wildlife preservation

This program helps landowners maintain their land's agricultural or conservation use while benefiting from favorable tax treatment.

Preferential Tax Assessment for Agricultural Property O.C.G.A. 48-5-7.1

The Preferential Tax Assessment for Agricultural Property program offers a ten-year covenant that allows eligible agricultural properties to be assessed at 30% of their fair market value, rather than the standard 40% for tax purposes. Eligible properties include:

- Up to 2,000 acres owned by a single owner (must meet ownership qualifications)
- Property must be tangible real property actively used for bona fide agricultural purposes

This program provides tax relief to help landowners maintain agricultural use of their property.

Georgia Forest Land Protection Act O.C.G.A. 48-5-7.7

The Georgia Forest Land Protection Act offers a fifteen-year covenant that provides an ad valorem tax exemption for properties primarily used for the subsistence or commercial production of trees, timber, or other wood and wood fiber products. Eligible properties include:

- Parcels larger than 200 acres
- Properties that meet ownership and other qualifications

This program helps support landowners who maintain forested land for timber production.

How to Apply

To apply for any of the specialized assessment programs, landowners must apply to the County Board of Tax Assessors by April 1st. A \$25.00 recording fee is required with all applications. The Board of Tax Assessors can provide detailed information on ownership and use restrictions for properties seeking qualification. Breaking the covenant may result in substantial penalties. For additional information, please visit: <http://dor.georgia.gov/>

Freeport Exemption

The governing authority of any county or municipality may, with approval from local voters, exempt certain types of tangible property from ad valorem taxation, including taxes for educational and state purposes. To receive the maximum exemption on qualifying inventory, applications must be submitted by April 1 each year.

Eligible inventory includes:

- 1. Goods in the Process of Manufacture or Production**

This includes partly finished goods and raw materials held for direct use or consumption in the ordinary course of manufacturing or production in Georgia.

- 2. Finished Goods Manufactured in Georgia**

Inventory of finished goods produced in Georgia, held by the original manufacturer or producer, is eligible for exemption. The exemption applies for up to 12 months from the date the goods are produced.

- 3. Finished Goods Stored for Out-of-State Shipment**

Finished goods stored on January 1st in a warehouse, dock, or wharf (public or private) for shipment to a final destination outside Georgia, as well as goods shipped into Georgia for transshipment, are exempt for up to 12 months from the date of storage.

For more detailed information on the Freeport Exemption, please refer to O.C.G.A. 48-5-48.2 or contact the Tax Assessor's Office.