

# BARROW COUNTY TAX EXEMPTION INFORMATION

Barrow County Board of Assessors/Historic Courthouse/770-307-3108/Fax 770-307-3405/M-F 8:00A.M.-5:00P.M.

## FILING DEADLINE JANUARY 1 – APRIL 1

The Board of Tax Assessors is responsible for determining the value of all property in Barrow County. Property is appraised at 100% Fair Market Value and is taxed at 40% of that value (Taxable Value).

### When to File A Tax Return

Georgia law requires making a property tax return if:

- \*You made improvements to your property.
- \*You wish to claim Homestead Exemption.
- \*You wish to apply for special exemptions such as Senior Citizens, School Tax, Disabled Veterans.
- \*You wish to apply for special covenants such as Conservation Use, Transitional, Historical Property.

### Deadlines

You may apply year round for most exemptions. However for the exemption to affect the current year tax bill, an application must be made by **APRIL 1** of that year. Assessment notices are mailed to every property owner in mid-April and the value may be appealed in writing within 45 days of the notice postmark.

### Exemptions

You must apply for these exemptions in order to qualify. However you only need apply once unless your income situation changes or you move. For questions or information please contact our office at The Historic Courthouse or 770-307-3108. In order to apply for the State or Local Partial School Exemptions you must provide your Federal 1040 Tax Return(if required to file) from previous year. Any exemptions can only follow property that retains Homestead.

### Regular Homestead

Available to anyone who resides in a structure as their primary residence & owns underlying real property.

- \*Reduces taxable value by \$10,000.

### Frozen Homestead Exemption (Local) HB 1485

Freezes taxable value at previous year value for County taxes on your home & up to 5.00 acres, until a transfer or change occurs.

### Disabled Veterans Exemption

Must provide letter from VA certifying presence of 100% service related disability. Must reapply annually unless Certified Permanent Disability by VA. Reduces taxable **value by \$90,364**

### Partial School Tax Exemption (State) Code 48-5-52

- \*62 Years of age on or before Jan 1 of the year applying.
- \*Yours/Spouse income for Social Security & retirement cannot exceed \$72,264.
- \*All other income cannot exceed \$10,000.
- \*Reduces taxable value by std. homestead plus \$10,000 on portions to which school taxes apply.

### Partial School Tax Exemption (State) Code 48-5-47

- \*65 Years of age on or before Jan 1 of the year applying.
- \*Yours/Spouse income for Social Security & retirement cannot exceed \$72,264. Other income \$10,000 or less.
- \*Reduces taxable value by dbl. homestead plus \$10,000 on portions to which school taxes apply.

### Sr. Citizens Exemption (Local) H.B. 1767

- \*65 Years of age on or before Jan 1 of the year applying.
- \*Yours/Spouse other income cannot exceed \$25,000.
- \*Reduces taxable value by std. homestead plus \$10,000 on portions to which County M/O apply.

### Local Partial School Tax Exemption (Local) HB 985

- \*62 Years of age on or before Jan 1 of the year applying.
- \*Yours/Spouse income for Social Security & retirement cannot exceed \$72,264.
- \*All other income for both cannot exceed \$20,000.
- \*Reduces taxable value by std. homestead plus \$20,000 on portions to which school taxes apply.

### Extra Local School Tax Exemption (Local) HB 1124

- \*62 Years of age on or before Jan 1 of the year applying.
- \*Yours/Spouse income cannot exceed an amount equal to 250% of the amount specified as poverty level for a one-person family unit per Federal Guidelines. For **2020 that amount is \$31,225.**
- \*Reduces taxable value by std. homestead plus \$60,000 on portions to which school taxes apply.

[www.barrowga.org](http://www.barrowga.org)

