

Instructions for Filing Your Application

*Exemptions can be applied on only 1 homestead property, which means the applicant(s) must own, occupy and claim the property as their legal residence **On January 1** of the year for which application is made. A married couple is allowed homestead exemption on only 1 residence.*

Complete applications with all required documentation and apply in person at **630 Ronald Reagan Drive, Building C in Evans** or mail to **P.O. Box 3030 Evans, GA 30809**. All applications are due by **April 1st** of the year applying for.

ANY APPLICATION RECEIVED AFTER THE APRIL 1 DEADLINE WILL BE PROCESSED FOR THE FOLLOWING YEAR.

When filing by mail or in person, provide a copy of the following items along with the application as applicable (other documents may be requested):

- ✓ **Georgia Driver's License or Georgia ID** – updated to your current address. If your P.O. Box is on your license you **MUST** provide 2 utility bills (water, electricity or gas)
- ✓ **Certificate of Trust** – **ONLY** if your property has been put into a trust
- ✓ **Visa or Permanent Residence Card** – Required if applicant(s) are NOT U.S. Citizens
- ✓ **Leave & Earnings Statement** – Required if active duty military
- ✓ **Final Divorce Decree or Court Document** – Required if names are different on deed, driver's license and other supporting documents
- ✓ **Georgia Vehicle Registration** – Vehicles are required to be registered at primary residence. This includes all vehicles owned by you and/or spouse.

Additional documentation is needed for the following:

L3 – Local Standard Elderly Homestead Exemption. You must provide your 2022 Georgia and Federal Tax Returns.

L5 – Local Disability Homestead Exemption. Proof of disability letter (certified) from 2 Georgia Physicians licensed to practice medicine under the laws of Georgia certifying that in the opinion of such physicians such person is mentally or physically

incapacitated to the extent that such person is unable to be gainfully employed and that such incapacity is likely to be permanent **OR** one letter from a Georgia physician **AND** a copy of the Social Security award letter. You must also provide your 2022 Georgia and Federal Tax Return.

S5 – The Disabled Veterans Homestead Exemption. Letter from Veteran's Administration indicating the effective date of veteran's 100% service connected disability.

SS – The Surviving Spouse of Member of Armed Forces killed in Action Exemption. Letter from the Department of Defense that spousal benefits are received as a result of the death of the armed forces member.

SG – Peace Officer or Firefighter Homestead Exemption. Documentation from the municipality evidencing the Firefighter or Peace Officer was killed in the line of duty.

Instructions for Completing Your Application

All homestead applications are for 2023. *NOTE* You only need to apply once as long as you own and occupy the property, don't file a new warranty deed, have a land size change or move, as of **January 1** of the year for which you are applying.

Exemption Applying for

S1 – The Standard Homestead Exemption. This exemption is available to all homeowners who otherwise qualify by ownership and residency and it is an amount equal to \$2,000.00 which is deducted from the 40% assessed value of the homestead property. This exemption saves an average of \$50.00 per year.

L3 – The Local Standard Elderly Homestead Exemption. This exemption is available to homeowners 62 and older where the combined net income of the applicant and all household members does not exceed \$15,000.00 for the preceding year. Social security and certain retirement income up to \$80,280.00 are excluded. The amount of the exemption is up to \$40,000.00 deducted from the 40% assessed value of the homestead property. This exemption saves an average of \$1,000.00 per year.

Proof of income and age are required. The exemption automatically renews as long as no change in income occurs.

L5 – The Local Disability Homestead Exemption is available to the totally disabled homeowner/s who have a combined annual household net income that is not greater than \$15,000.00. Proof of income and **affidavits from two physicians are required.** The exemption allows \$40,000.00 deducted from the 40% assessed value of the homestead property. Renewal is automatic as long as no change occurs in disability status and income.

L6 – The Local School Tax Exemption is available to homeowner/s 70 years of age or older by **January 1** of the year applying for. This exemption is from all school and school bond taxes for the home and **up to 3 acres of the land.** This renews automatically each year as long as no ownership, deed or land size change occurs. Proof of age is required.

S5 – The disabled Veterans Homestead Exemption is available to certain disabled veterans or un-remarried spouses or minor children in an amount equal to \$101,754.00 deducted from the 40% assessed value of the homestead property. Under **Georgia Code 48-5-48;** The term “disabled veteran” means: “Any veteran who is a citizen and a resident of this state, who was discharged under honorable conditions and who has been adjudicated by the United States Department of Veteran Affairs as having service related disability that renders such veteran as being **100% totally disabled or as being less than 100% totally disabled but is compensated at the 100% level due to individual unemployability.**” Qualified veterans will need to obtain a verification letter (**Veterans Benefit Summary**) from either the Department of Veterans Affairs or Georgia Department of Veterans Service.

SS – The Surviving Spouse of Member of Armed Forces killed in Action Exemption is available to the un-remarried surviving spouse of a member of the armed forces of the United States who was killed in or who died as a result of any war or armed conflict engaged by the United States. The surviving spouse must furnish appropriate documentation from the Department of Defense that spousal benefits are received as a result of the death of the armed forces member.

SG – Peace Officer or Firefighter Homestead Exemption is available for the surviving spouse of a peace officer or firefighter who was killed in the line of duty. The surviving spouse is exempt from the full value of the homestead with respect to all ad valorem.

Map/Parcel

If you do not know your map/parcel number, this information can be found on your county assessment notice or county property tax bill. You may also locate this information on the county GIS page:
<https://mapsonline.columbiacountyga.gov/columbia/is/>

Applicant Information

- ***Applicant #1 and/or #2** - The application name as shown on the recorded deed. Marital status, spouses name (if required) and U.S. Citizenship must be completed. If you are not a U.S. Citizen, you **MUST** provide your legal alien registration number.
- ***Phone Number** – daytime phone number(s)
- ***E-Mail** – e-mail address
- ***Location Address** – Address of property eligible for homestead.
- ***Mailing Address if Different** – Mailing address other than property location
- ***How long at this address** – How many month/years to have **LIVED** on the property?
- ***Previous Address** – If you have lived on your property for **LESS THAN 5 Years**, you **MUST** provide your previous address.
- ***Date Purchased** – This date is found on your deed
- ***From Whom** – This is found on your deed
- ***Are you receiving a homestead or tax credit on any other property?** This includes **any other property located in or outside of Columbia County, Georgia.**
- ***Are you active duty military?** You **MUST** be a Georgia resident and provide a **Current LES.**
- ***Is the improvement a mobile home?** Yes/No
- ***Where are you registered to vote?** Where applicant is currently registered to vote
- ***County where vehicles are registered** – License plate number/s on **ALL** vehicles owned.

Columbia County Tax Commissioner's Office
E. Wayne Bridges, Tax Commissioner
630 Ronald Reagan Dr. Bldg. C Evans, GA 30809
(706) 261-8299

HOMESTEAD EXEMPTION APPLICATION

Date: _____ Exemption Year: _____ Exemption Applying For: _____ Map/Parcel: _____

Applicant #1

Name: Last _____ First _____ Mid. Initial _____ Birthdate _____

Marital Status: Married _____ Spouse's Name _____ Divorced _____ Single _____

U.S. Citizen? Yes _____ No _____ If No, Legal Alien Registration Number _____

Applicant #2

Name: Last _____ First _____ Mid. Initial _____ Birthdate _____

Marital Status: Married _____ Spouse's Name _____ Divorced _____ Single _____

U.S. Citizen? Yes _____ No _____ If No, Legal Alien Registration Number _____

Phone Number: _____ Alt Phone: _____ E-Mail: _____

*Location Address: _____

Mailing Address if Different: _____

How long at this address _____ (if less than 5 years) Previous Address: _____

Date purchased: _____ From Whom: _____

Are you receiving a homestead or tax credit on any other property? Yes _____ No _____

Are you active duty military? Yes _____ No _____ If yes, what state is your home of record? _____ (provide current LES)

Is improvement a mobile home? Yes _____ No _____ If yes, mobile home title/s must be retired.

Where are you registered to vote? County: _____ State: _____

County where vehicles are registered: _____ Total # of Vehicles _____

Tag # _____ Tag# _____ Tag# _____ (All vehicles must be registered to* location address in Columbia Co)

Affidavit of Applicant:

I, the undersigned, do solemnly swear that the statements made in support of this application are true and correct, that I am the bona fide owner of the property located at _____ in this application, that I shall occupy or actually occupied same on January 1 of the year for which this application is made, that I am an eligible applicant for the homestead exemption applied for, qualifying or meeting the definition of the word "applicant" as defined in O.C.G.A. 48-5-40 and that no transaction has been made in collusion with another for the purpose of obtaining a homestead exemption contrary to law. I further swear as of this date, **I/nor my spouse** claim homestead on any other property.

X _____

Applicant #1 Signature

Date

X _____

Applicant #2 Signature

Date

Application Received by: _____

Tax Commissioner's Designee

Approved _____

Denied _____