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GAIL DOWNING  
Tax Commissioner

Dear Homeowner:

In Cobb County the Tax Commissioner's office processes all Homestead Exemption applications. A combined application for the **2012 Cobb County Basic, School Tax (Age 62) and Age 65 Exemptions** is available on this web site. Applications can be accepted by mail, making this process easy and convenient for homeowners.

Cobb County's **Basic Homestead** and **School Tax Exemptions** are of significant value to homeowners. In 2011 the tax savings to a homeowner with Basic Homestead Exemption was \$266.70. Cobb homeowners age 62 or older are eligible for a complete exemption from school taxes. To be eligible for the **State Age 65 \$4,000 Exemption**, a copy of the applicant's Federal and Georgia Income Tax Returns from the immediately preceding taxable year are required as proof of income. If the applicant does not file a Federal return, a copy of year end Social Security and/or retirement statements are required.

Additionally, under the Cobb County Reassessment Relief Act if the assessed value of a home increases the exemption amount (in the county general tax category only) automatically increases proportionately. Homeowners who are **disabled veterans** or the **un-remarried surviving spouse**, the **un-remarried surviving spouse of a firefighter or peace officer** killed in the line of duty or **100% disabled** may qualify for additional exemptions.

Under Georgia law, exemption applications must receive final approval by the Board of Assessors. If denied, the applicant shall have the right of appeal to the county Board of Equalization as provided in O.C.G.A. 48-5-311.

**Legal evidence of residency and U. S. citizenship such as a copy of a Georgia Driver's License or Georgia ID Card, etc. must be provided. A non-citizen must provide legal authorization from the United States Immigration and Naturalization Service, such as Alien or I94 number.**

**A current registration or receipt of motor vehicle taxes paid in Cobb County must be provided for all personal vehicles owned at the time of application.** The applicant's name must appear on the deed to this property in order to qualify and they must own, occupy and claim the property as their legal residence on January 1 to be eligible for any Homestead Exemption for that tax year. Homeowners must apply for each exemption separately. The applicant may claim exemptions on only one property. A husband and wife constitute one "applicant" and may claim only one exemption. Exemptions are automatically renewed and the applicant need not reapply if the home has been refinanced. The applicant must reapply for any exemptions if there is a deed change, a name change or change of ownership occurs due to marriage, death or divorce; a copy of a recorded deed, marriage certificate or divorce decree must be provided. The Tax Commissioner's office must be notified in the event the applicant no longer qualifies. City of Marietta, Austell, Acworth, Smyrna, Kennesaw and Powder Springs residents must also apply for any city exemptions with the city tax office.

Exemption applications are accepted year round, however the **original application (faxed or emailed copy not accepted) must be received or U. S. postmarked (a metered postmark is not accepted as proof of timely mailing) by April 1, 2012 to affect the 2012 taxes.** Applications not received by the deadline will be processed for the following tax year. Please provide a daytime phone number and email address so that the applicant may be contacted if necessary. ***Remember to make a copy of the application and retain for the applicant's records.***

April 1 is the deadline to file with the Tax Assessors Office an "owner's declared value" in order to initiate a review of the fair market value for 2011.

Tax bills are mailed by August 15 and payment must be received or U. S. postmarked (a metered postmark is not accepted as proof of timely mailing) by October 15 to avoid late fees. Detailed information and forms are available on our web site at [www.cobbtax.org](http://www.cobbtax.org). If there are additional questions, please write or contact us at 770-528-8600.

Sincerely,

Gail Downing  
Tax Commissioner



## 2012 COBB COUNTY BASIC HOMESTEAD/SCHOOL TAX (AGE 62)/OVER 65 EXEMPTION APPLICATION

**Requirements:** Original application (faxed or emailed copy not accepted) must be received or U. S. postmarked by April 1, 2012 (a metered postmark is not accepted as proof of timely mailing) to affect the 2012 taxes. The applicant **must** own, occupy and claim the property as their legal residence on January 1 of the year for which application is made; and

- may claim exemptions on only one property;
- must apply and provide qualifying information for each exemption when eligible;
- must notify the Tax Commissioner in the event they no longer qualify for an exemption;
- must reapply for any exemptions if a name change, change of ownership or deed change occurs;
- must pay motor vehicle taxes in the county where they claim Homestead Exemption. A current registration or receipt of motor vehicle taxes paid in Cobb County must be provided for all personal vehicles owned at the time of application.

APPLICANT \_\_\_\_\_ CO-APPLICANT(S) \_\_\_\_\_

PROPERTY ADDRESS \_\_\_\_\_

**COMPLETE THIS SECTION TO DETERMINE ELIGIBILITY FOR APPLICABLE EXEMPTIONS  
FAILURE TO INCLUDE INFORMATION OR DOCUMENTATION WILL DELAY PROCESSING YOUR APPLICATION**

1. Date of occupancy/move in date _____		2. Cobb County voter? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. List applicant(s) Georgia driver's license or Georgia ID card number(s). <b>Attach copy(s)</b>		4. List all motor vehicle tag number(s) for applicant(s). <b>Attach a copy of current registration or receipt of all vehicle taxes paid.</b>	
5. Applicant's date of birth _____	6. Co-Applicant or spouse's date of birth _____	7. Number of houses on property? _____	
8. Name of applicant if age <b>62</b> or older on Jan 1 _____		9. Social Security number if age <b>65</b> or older on Jan 1 ( <b>Attach copy of Federal and State Income Tax returns</b> ) _____	
		10. Active military service? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is applicant(s) exempt from ad valorem taxes on auto tag(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, list your legal state of residence: _____	
11. Do you own any adjoining property? <input type="checkbox"/> Yes <input type="checkbox"/> No		12. List address of adjoining property _____	
13. Is the applicant a United States citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, the applicant <b>must</b> provide legal authorization from the United States Immigration and Naturalization Service. Attach copy(s) and list numbers below. A # _____ or I94# _____		14. Mailing address if different than property address _____	
15. Are applicant and co-applicant a married couple? <input type="checkbox"/> Yes <input type="checkbox"/> No A husband and wife constitute one "applicant" and may claim only one exemption. Does applicant currently have exemptions on ANY other property? <input type="checkbox"/> Yes <input type="checkbox"/> No <b>If yes, you must attach documentation that exemption has been removed if the property is located in another county or state.</b> List previous address _____ Does applicant still own previous address property? <input type="checkbox"/> Yes <input type="checkbox"/> No List any other properties owned by applicant or spouse. _____			

**STATEMENT OF OWNERSHIP:** "In accordance with the provisions of the State Constitution and Laws authorizing Homestead Exemption, I do hereby make application to the Tax Commissioner of Cobb County and do solemnly swear that I am a qualified applicant according to O.C.G.A 48-5-40. Definitions (as appears on back of this application) and I am the bona fide owner of the above described property and that all statements made in support of this application are true and correct."

X \_\_\_\_\_ X \_\_\_\_\_ Daytime phone # \_\_\_\_\_ E-mail \_\_\_\_\_ Date \_\_\_\_\_  
Applicant's signature Joint owner/co-applicant's signature

**PLEASE RETAIN A COPY OF THIS APPLICATION FOR YOUR RECORD. A RECEIPT WILL BE MAILED OR E-MAILED (IF E-MAIL ADDRESS IS PROVIDED) TO YOU AFTER YOUR APPLICATION HAS BEEN PROCESSED.**

<b>OFFICE USE ONLY</b>		HS Case# _____	HS Code # _____	Base Yr _____	Clerk _____
<input type="checkbox"/> APPROVED	<input type="checkbox"/> DENIED	Parcel ID(s) _____		Date Processed _____	
Audit Review: Check applicable box(es) if applicant provided proper documentation for processing: #1 <input type="checkbox"/> #5-6 <input type="checkbox"/> 7# <input type="checkbox"/> #8 <input type="checkbox"/> #9 <input type="checkbox"/> #10 <input type="checkbox"/> #15 <input type="checkbox"/>					

#### 48-5-40. DEFINITIONS.

As used in this part, the term:

(1) "Applicant" means a person who is:

- (A)(i) A married individual living with his or her spouse;
  - (ii) An individual who is unmarried but who permanently maintains a home for the benefit of one or more other individuals who are related to such individual or dependent wholly or partially upon such individual for support;
  - (iii) An individual who is widowed having one or more children and maintaining a home occupied by himself and the child or children;
  - (iv) A divorced individual living in a bona fide state of separation and having legal custody of one or more children, when the divorced individual owns and maintains a home for the child or children; or
  - (v) An individual who is unmarried or is widowed and who permanently maintains a home owned and occupied by himself or herself; and
- (B) A resident of this state as defined in paragraph (15) of Code Section 40-5-1:
- (15) 'Resident' means a person who has a permanent home or abode in Georgia to which, whenever such person is absent he or she has the intention of returning. For the purposes of this chapter, there is a rebuttable presumption that the following person is a resident:
- (A) Any person who accepts employment or engages in any trade, profession, or occupation in Georgia or enters his or her children to be educated in the private or public schools of Georgia within ten days after the commencement of such employment or education; or
  - (B) Any person who, except for infrequent, brief absences, has been present in the state for 30 or more days; provided, however, that no person shall be considered a resident for purposes of this chapter unless such person is either a United States citizen or an alien with legal authorization from the U. S. Immigration and Naturalization Service.

**O.C.G.A. 48-5-51. Fraudulent claim of homestead exemption under Code Sections 48-5-44 through 48-5-50; penalty: Any person who makes any false or fraudulent claim for exemption under Code Sections 48-5-44 to 48-5-50 or makes any false statement or false representation of a material fact in support of a claim for exemption under these Code Sections, or knowingly assists another in the preparation of any false or fraudulent claim, or enters into any collusion with another by the execution of a fictitious deed, deed of trust, mortgage, or otherwise, shall be guilty of a misdemeanor. In addition, such property shall be taxed in an amount double the tax otherwise to be paid.**

Under 48-5-49, the official receiving an application for homestead exemption shall determine the eligibility of the applicant to claim the exemption and, whether the application is approved or disapproved, shall transfer the application to the county board of tax assessors for final determination. If exemption is denied by the board of assessors, the applicant shall have the right to appeal to the county board of equalization as provided in Code Section 48-5-311.

City of Marietta, Austell, Acworth, Smyrna, Kennesaw and Powder Springs residents must also apply for any city exemptions with the city tax office.