

HOMESTEAD EXEMPTION RULES

1. Property Owner must own and occupy the property as their primary residence as of January 1, 2021 in order to file for homestead exemption for their 2021 property taxes.
***The county does not look at who owned the property the majority of the year – they only look at who owned and occupied the property as of January 1st.
2. Property Owner must live in the property as their primary residence and they cannot be receiving homestead exemption on any other property – this includes properties in other Georgia counties and other states.
3. Only one homestead exemption can be claimed between husband and wife. Married couples are considered by law as a single family unit.
4. All vehicles owned by the Property Owner(s) must be registered in the county where the Property Owner(s) applies for Homestead Exemption.
5. Pursuant to O.C.G.A. § 50-36-1, all applicants for Homestead Exemption must indicate on the application whether they are U.S. citizens or are qualified aliens or nonimmigrants under the Federal Immigration and Nationality Act. Those applicants who indicate they are qualified aliens or nonimmigrants will be required to submit with their application their valid documentation from the U.S. Immigration and Naturalization Service for purposes of verification.

Other Tips:

1. If Property Owner(s) is adding or deleting a person's name on a deed, they must re-file for homestead exemption.
2. If there is a change in ownership, name, or spelling correction on the deed, Property Owner(s) must re-file for homestead exemption.
3. Refinancing your home does not affect homestead exemption.
4. Homestead Exemption CANNOT be applied to Rental Property or Business Owned Property.

May Need to Provide:

Georgia Driver's License or valid GA ID
SSN
Vehicle Registration
Recorded Deed for new owner
Proof of Income (for Senior and Other Special Exemptions)

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