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CARLA JACKSON
Tax Commissioner

HEATHER WALKER
Chief Deputy

Dear Homeowner:

In order to apply for or receive **Basic Homestead Exemption** on property titled in the **name of a Trust**, a Sworn Affidavit (available on this web site) with the Basic Homestead Exemption application must be submitted. Applications can be accepted by mail, making this process easy and convenient for homeowners.

The name of the trust must appear on the deed to the property. The applicant must be an **individual**, who is the beneficiary of the Trust and must occupy and claim the property as their legal residence on January 1 to be eligible for any Homestead Exemption for that tax year. Applicant must apply for each exemption separately. If there are current exemptions, they must be reapplied for under the Trust name.

In Cobb County, the Tax Commissioner's office processes all Homestead Exemption applications. All exemptions apply only to homestead property. 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.

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, **age 62** or older or **100% disabled** may qualify for additional exemptions.

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 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 USPS postmarked (a metered postmark is not accepted as proof of timely mailing) by April 1 to affect the 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 affidavit and retain for the applicant's records.**

Tax bills are mailed by August 15 and payment must be received or USPS 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 website. If there are additional questions, please write or contact us at 770-528-8600.

Sincerely,

Carla Jackson
Tax Commissioner



**COBB COUNTY AFFIDAVIT FOR HOMESTEAD EXEMPTION
WHERE PROPERTY IS OWNED BY A TRUST**

I do hereby swear or affirm that the information and statements contained herein are true and correct to the best of my knowledge. This Affidavit is submitted in support of my request that the Tax Commissioner of Cobb County and the Board of Tax Assessors of Cobb County grant a **Homestead Exemption** to me as the applicant and beneficiary of the trust for the property located at:

_____, _____, _____
(Street Address) (City) (Zip)

The above described property is currently owned or title vested in _____
(Name of Trust)

_____ as evidenced by a certain deed recorded in
Cobb County Superior Court, Deed Book _____, Page _____, dated _____.

I, **the applicant, am the beneficiary** of the above named Trust and the party legally entitled to receive the Homestead Exemption for the above described property. **I resided at the above described property on January 1** of the year for which this application is made and **declare this to be my legal domicile**.

I understand Homestead Exemption will be granted or denied based on the statements contained herein and those on the **COBB COUNTY HOMESTEAD/SCHOOL TAX EXEMPTION APPLICATION**. I further understand that, by law, the Tax Commissioner's Office must be notified in the event that the individual(s) who qualified for this exemption becomes deceased, no longer resides at or owns the subject property or otherwise becomes ineligible for the Homestead Exemption. If any of the information changes, I will inform the Cobb County Tax Commissioner in writing of the change in the year the change occurs.

I declare that I do not receive a Homestead Exemption on any other property in Georgia or in any other state either individually or by virtue of a trust. I declare under penalty of perjury and other penalties of state and local laws that I am eligible to claim the state and local Homestead Exemption available to homeowners.

Applicant(s) Name: _____

Address: _____

Phone Number: _____ Email: _____

I do hereby swear or affirm under penalty of law that this information is true and correct to the best of my knowledge. (Note: the making of false and/or fraudulent statements may subject one to criminal prosecution under applicable provisions of Georgia law, including but not limited to O.C.G.A. 16-10-20, which upon conviction carries a fine of not more than \$1,000 or imprisonment of one to five years, or both.)

X _____
Applicant(s) Signature: _____ Date _____

(Notary Public) My Commission Expires: _____

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

OFFICE USE ONLY	HS # _____	EXCode # _____
Date processed _____	Year Beg _____	Tax Rep _____
APPROVED	DENIED	Parcel ID _____