

# Fulton County



## Guide to

# Homestead Exemptions



**HOMESTEAD EXEMPTION DEADLINE**  
**APRIL 2, 2018**

# FULTON COUNTY GUIDE TO HOMESTEAD EXEMPTIONS

If you own and live in a home in Fulton County, homestead exemptions may help reduce your property taxes.



The purpose of this guide is to help Fulton County residents learn more about the homestead exemptions that are available to you.

This guide was prepared for 2018. Please note that laws and requirements related to homestead exemptions may change each year.

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**A Homestead Exemption is a legal provision that helps reduce the amount of property taxes owed on owner-occupied homes.**

**Exemptions are established by state law and voted upon by citizens in a given city, county or school district.**

To qualify for a basic homestead exemption, you must:

- Own, occupy, and claim the property as your legal residence on January 1 of the year in which you first qualify for the exemption.
- The person applying for the homestead exemption must be listed on the deed.
- You must continue to own and live in the home as your primary residence as long as you claim the exemption. The property must be your address for all vehicle registrations as well as State and Federal income taxes.
- **You cannot claim a homestead exemption if you claim one anywhere else.**
- **Homestead exemptions do not apply to commercial or rental properties, or second homes.**
- **Homestead exemptions apply to individuals and not to corporations.**

*While all homeowners may qualify for a basic homestead exemption, there are also many different exemptions available for seniors and people with full medical or veterans disabilities (and their surviving spouses). Exemptions are also available for surviving spouses of peace officers and firefighters killed in the line of duty. Many special exemptions have requirements for age and/or income.*

## **DIFFERENT EXEMPTIONS MAY APPLY TO PROPERTY TAXES FOR...**



**FULTON COUNTY**



**YOUR CITY**



**YOUR SCHOOL SYSTEM**

## WHAT DOCUMENTATION DO I NEED TO PROVIDE?

The first time you apply for homestead exemption, someone listed on the deed must complete an application form.



### Be prepared to provide:

- Driver's License or GA ID
- Parcel Number (can also be found on a previous assessment notice or property tax bill. You can look it up at [www.fultonassessor.org](http://www.fultonassessor.org))
- Owner Names (as listed on the deed)
- Property Address (physical address)
- Contact Phone Numbers
- Social Security Number
- State of Residence
- Current registration for all vehicles of owner and spouse. (Registration must show Fulton County address.)
- Date of Birth for owner and spouse
- Trust document if the property is in the name of a Trust.
- State and Federal Tax Returns, if applying for a senior exemption .

## DO I NEED TO RE-APPLY EVERY YEAR?

Basic homestead exemptions renew each year automatically as long as you own the home. Most senior exemptions also renew automatically, but some require that you re-apply.

***If the names on the deed change, even if the same people live in the home, the person listed on the deed will need to re-apply for homestead exemption.***

**2018 HOMESTEAD EXEMPTION DEADLINE  
MONDAY, APRIL 2, 2018**

## HOW DO HOMESTEAD EXEMPTIONS REDUCE PROPERTY TAXES?

1. Your home is appraised at Fair Market Value.
2. The Assessed Value for tax purposes = 40% of Fair Market Value.
3. Your city, school & county Homestead Exemptions are deducted from the Assessed Value.
4. Taxes are calculated using the city, school & county millage (tax) rate.






### EXAMPLE

**Fair Market (Appraised) Value—\$100,000**

**Assessed Value (40% FMV)—\$40,000**

*(Assessed value is used to calculate taxes.)*

	 <b>COUNTY</b>	 <b>CITY</b>	 <b>SCHOOL</b>
<b>START WITH →</b>	\$40,000 Assessed Value	\$40,000 Assessed Value	\$40,000 Assessed Value
<b>SUBTRACT BASIC HOMESTEAD →</b>	\$30,000 County Basic Homestead	\$30,000 City Basic Homestead	\$30,000 School Basic Homestead
<b>TAXABLE VALUE →</b>	\$10,000	\$10,000	\$10,000
<b>TO CALCULATE THIS PORTION OF PROPERTY TAX →</b>	Multiply by County millage (tax) rate then divide by 1,000	Multiply by City millage (tax) rate then divide by 1,000	Multiply by School millage (tax) rate then divide by 1,000

## BASIC HOMESTEAD EXEMPTIONS



### FULTON COUNTY BASIC HOMESTEAD EXEMPTIONS

These Homestead Exemptions apply to the Fulton County portion of your property taxes anywhere in Fulton county, with no income or age limits.

EXEMPTION	AMOUNT
Fulton County Basic Homestead Exemption	\$30,000
Fulton County CPI Exemption	The exemption limits the annual increase of the Fulton County portion of your base property assessment to 3% or the Consumer Price Index (CPI), whichever is less.



ATLANTA  
PUBLIC  
SCHOOLS

*Fulton*  
County Schools  
Where Students Come First

### BASIC HOMESTEAD EXEMPTIONS FROM SCHOOL SYSTEMS

These Homestead Exemptions apply to the school portion of your property taxes, depending on your school system, with no income or age limits.

EXEMPTION	AMOUNT
Atlanta Schools Basic Exemption (inside the City of Atlanta only.)	\$30,000
Fulton Schools Basic Exemption (Fulton County outside City of Atlanta)	\$2,000

## BASIC HOMESTEAD EXEMPTIONS



### CITY BASIC HOMESTEAD EXEMPTIONS

City homestead exemptions vary for each of the 15 cities in Fulton County. Legal residents of the cities listed below will have their basic homestead exemption applied (if any) when they apply to receive a basic Fulton County homestead exemption.

CITY	BASIC HOMESTEAD EXEMPTION AMOUNT
Alpharetta	\$40,000
Atlanta	\$30,000
Chattahoochee Hills	\$15,000
College Park	\$40,000
East Point	\$2,000
Fairburn	\$0
Hapeville	\$10,000
Johns Creek	\$15,000
Milton	\$15,000
Mountain Park	\$4,000
Palmetto	\$0
Roswell	\$0
Sandy Springs	\$15,000 <i>Plus Sandy Springs CPI Exemption</i>
South Fulton	\$30,000
Union City	\$0

# SENIOR HOMESTEAD EXEMPTIONS



## SENIOR HOMESTEAD EXEMPTIONS

A variety of homestead exemptions are in place specifically to assist senior residents.

**Most senior exemptions have income requirements set by state law.**

Senior exemptions do not apply automatically. To qualify, you must apply in person and provide:

- federal and state income tax returns
- Driver's license
- All vehicle registrations
- Social Security award letter (if you do not file income tax)

**If you qualify for multiple senior exemptions, you will receive the exemption you qualify for that provides the greatest benefit.**

**Different exemptions will apply to city, school and county taxes.**



## WHERE TO GO FOR SENIOR HOMESTEAD EXEMPTIONS

*Remember...different homestead exemptions may apply for city, school or county taxes.*

**Apply with the Fulton County Tax Assessors' Office for senior exemptions with:**

- **Fulton County**
- **Fulton County Schools**
- **Atlanta Public Schools**
- **City of Atlanta**
- **City of Chattahoochee Hills**
- **City of Johns Creek**
- **City of Sandy Springs**
- **City of South Fulton**
- **City of Mountain Park \***  
*(\*basic homestead only)*

**IF YOU LIVE IN ONE OF THESE CITIES PLEASE CONTACT YOUR CITY DIRECTLY ABOUT CITY SENIOR EXEMPTIONS (IF ANY)**

*(Fulton County does not process senior homestead exemption applications for these cities.)*

**Alpharetta**

**678-297-6060 X 0**

**College Park**

**404-767-1537**

**East Point**

**404-270-7084**

**Hapeville**

**404-669-2100**

**Fairburn**

**770-964-2244 Ext. 115**

**Milton**

**678-242-2500**

**Palmetto**

**770-463-3377**

**Roswell**

**770-641-3759**

**Union City**

**770-515-7951**



## HOMESTEAD EXEMPTION THAT TAKES EFFECT AT AGE 62

To qualify, at least one person listed on the deed must be age 62 as of January 1 and meet the income requirements for the exemption..

EXEMPTION NAME	YOU QUALIFY FOR THIS IF YOU ARE 62 AND...	TO QUALIFY, YOU SHOULD PROVIDE...
<i>Applies to Fulton County Schools &amp; Atlanta Public Schools</i>		
Statewide School Exemption—\$10,000	Your Georgia Taxable Income is less than \$10,000	GA Income Tax Return Form 500, (See line 15)

\*For the purposes of calculating this income, in addition to the \$10,000, the property owner may earn up to the maximum Social Security income from sources including payments from Social Security, and/or public or private retirement, disability, or pension system.

## SENIOR HOMESTEAD EXEMPTIONS



### HOMESTEAD EXEMPTIONS THAT TAKE EFFECT AT AGE 65

To qualify, at least one person listed on the deed must be age 65 as of January 1 and meet the income requirements (if any) for that exemption.

EXEMPTION NAME	YOU QUALIFY FOR THIS IF YOU ARE 65 AND...	TO QUALIFY, YOU SHOULD PROVIDE...
<b><i>Applies to Fulton County Taxes (anywhere in Fulton County)</i></b>		
Fulton County \$4,000	Your Georgia Taxable Income is less than \$66,912	Your GA Income Tax Return Form 500 (see line 15)
Fulton County \$10,000	Your Federal Adjusted Gross Income is less than \$66,912	Your Federal Income Tax Return. (see IRS Form 1040 line 37, or 1040A line 21 or 1040EZ line 4).
Fulton County Value Freeze	Your Federal Adjusted Gross Income is less than \$39,000	Your Federal Income Tax Return. (see IRS Form 1040 line 37, or 1040A line 21 or 1040EZ line 4).
Fulton County Low Income — 50% Exemption  *Must re-apply every two years	Federal Adjusted Gross Income for the household is less than: \$24,120 – 1 Person \$32,480 – 2 People \$40,840 – 3 People	Federal Income Tax Returns for all household members. (see IRS Form 1040 line 37, or 1040A line 21 or 1040EZ line 4).
<b><i>Applies in Fulton County Outside City of Atlanta</i></b>		
Fulton County Schools - \$54,000	Your Federal Gross Income is less than \$30,000	Your Federal Income Tax Return. (see IRS Form 1040 line 22, or 1040A line 15 or 1040EZ line 4).
<b><i>Applies in City of Atlanta Only</i></b>		
City of Atlanta - \$40,000	Your Georgia Taxable Income is less than \$40,000	Your GA Income Tax Return Form 500 (see line 15)
Atlanta Public Schools - \$25,000	Your Georgia Taxable Income is less than \$25,000	Your GA Income Tax Return Form 500 (see line 15)

## SENIOR HOMESTEAD EXEMPTIONS



### HOMESTEAD EXEMPTIONS THAT TAKE EFFECT AT AGE 65, Cont'D

EXEMPTION NAME	YOU QUALIFY FOR THIS IF YOU ARE 65 AND...	TO QUALIFY, YOU SHOULD PROVIDE...
<i><b>Applies in City of Chattahoochee Hills Only</b></i>		
Chattahoochee Hills Senior Basic—\$15,000	You are age 65 (no income requirement)	
Chattahoochee Hills Senior Income-Based—\$20,000	Your Federal Adjusted Gross Income is less than \$66,912	Your Federal Income Tax Return. (see IRS Form 1040 line 37, or 1040A line 21 or 1040EZ line 4).
<i><b>Applies in City of Johns Creek Only</b></i>		
Johns Creek Senior Basic—\$15,000	You are age 65 (no income requirement)	
Johns Creek Senior Income-Based—\$10,000	Your Federal Adjusted Gross Income is less than \$66,912	Your Federal Income Tax Return. (see IRS Form 1040 line 37, or 1040A line 21 or 1040EZ line 4).
<i><b>Applies in City of Sandy Springs Only</b></i>		
Sandy Springs Senior Income-Based—\$8,000	Your Federal Adjusted Gross Income is less than \$66,912	Your Federal Income Tax Return. (see IRS Form 1040 line 37, or 1040A line 21 or 1040EZ line 4).
Sandy Springs Senior Base Year Freeze—(FLOATING VALUE)	Your Federal Adjusted Gross Income is less than \$39,000	Your Federal Income Tax Return. (see IRS Form 1040 line 37, or 1040A line 21 or 1040EZ line 4).
<i><b>Applies in City of South Fulton Only</b></i>		
South Fulton Senior Basic—\$15,000	You are age 65 (no income requirement)	
South Fulton Senior Income-Based—\$10,000	Your Federal Adjusted Gross Income is less than \$66,912	Your Federal Income Tax Return. (see IRS Form 1040 line 37, or 1040A line 21 or 1040EZ line 4).



## HOMESTEAD EXEMPTIONS THAT TAKE EFFECT AT AGE 70

To qualify, at least one person listed on the deed must be age 70 as of January 1 AND meet the income requirements for the exemption.

EXEMPTION NAME	YOU QUALIFY FOR THIS IF YOU ARE 70 AND...	TO QUALIFY, YOU SHOULD PROVIDE...
<b>Applies to Fulton County Taxes (anywhere in Fulton County)</b>  <b>Also Applies to Cities of Chattahoochee Hills, Johns Creek, Sandy Springs &amp; South Fulton</b>		
Full Value	Your Federal Adjusted Gross Income is less than \$66,912	Your Federal Income Tax Return. (see IRS Form 1040 line 37, or 1040A line 21 or 1040EZ line 4).

## OTHER SPECIAL EXEMPTIONS



### HOMESTEAD EXEMPTIONS THAT APPLY IF YOU ARE MEDICALLY CERTIFIED AS DISABLED & UNABLE TO WORK

To qualify, up to three physicians licensed to practice medicine in the state of Georgia must complete and sign a certificate provided by the Tax Assessors' Office.

The signing physician must certify that one or more individuals listed on the deed are mentally or physically incapacitated to the extent that they are unable to be gainfully employed, and that such incapacity is likely to be permanent.

EXEMPTION NAME	YOU QUALIFY FOR THIS IF YOU MEET DISABILITY REQUIREMENTS AND...	TO QUALIFY, YOU SHOULD PROVIDE...
<b><i>Applies Anywhere in Fulton County</i></b>		
<b><i>Also Applies to Cities of Chattahoochee Hills, Johns Creek, Sandy Springs &amp; South Fulton</i></b>		
Fulton County Full Value	Your Federal Adjusted Gross Income is less than \$66,912	Your Federal Income Tax Return. (see IRS Form 1040 line 37, or 1040A line 21 or 1040EZ line 4).
<b><i>Applies in Fulton County Outside the City of Atlanta</i></b>		
Fulton County Schools - \$54,000	Your Federal Gross Income is less than \$30,000	Your Federal Income Tax Return. (see IRS Form 1040 line 37, or 1040A line 21 or 1040EZ line 4).
<b><i>Applies Inside the City of Atlanta</i></b>		
Atlanta Schools - \$25,000	Your Georgia Taxable Income is less than \$25,000	Your GA Income Tax Return Form 500 (see line 15)



## EXEMPTIONS THAT APPLY IF YOU ARE A 100% SERVICE RELATED DISABLED VETERAN, A VETERAN'S SURVIVING SPOUSE, OR A SURVIVING SPOUSE OF A PEACE OFFICER OR FIREFIGHTER KILLED IN THE LINE OF DUTY

EXEMPTION NAME	YOU QUALIFY FOR THIS IF...	TO QUALIFY, YOU SHOULD PROVIDE...
<b><i>Applies Anywhere in Fulton County</i></b>		
Full Value (all taxing jurisdictions)	You are the unmarried widow/widower of a peace officer or firefighter killed in the line of duty. You are a resident of Georgia.	Copy of Death Certificate  Documentation of occurrence of death in line of duty.
Disabled Veteran – Exemption Up to \$81,080 of Assessed Value	You are certified by the Veterans Administration as having a 100% service-connected disability.  This may be extended to un-remarried widow or minor children.	Documentation from Veterans Administration.
Veteran Surviving Spouse – Exemption Up to \$81,080 of Assessed Value.	You are the un-remarried spouse of a military member killed in combat.	Copy of Death Certificate  Documentation of occurrence in line of duty.



## **Tax Assessors Offices**

### **Main Office – Peachtree Center, North Tower**

235 Peachtree Street, NE, Suite 1100, Atlanta, GA 30303

### **Fulton County Government Center**

141 Pryor Street, SW, Suite 1018, Atlanta, GA 30303

### **Fulton County Customer Service Center at Maxwell Road**

11575 Maxwell Road, Alpharetta, GA 30022

### **North Fulton Service Center**

7741 Roswell Road, NE, Suite 210, Atlanta, GA 30350

### **South Fulton Service Center**

5600 Stonewall Tell Road, Suite 224, College Park, GA 30349

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

404-612-6440 X 4